

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2024 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

---

**HALL COUNTY**

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Hall County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hall County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,  
Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Kristi Wold, Hall County Assessor

# Table of Contents

---

## **2024 Reports and Opinions of the Property Tax Administrator:**

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

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

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

- Market Area Map
- Valuation History Charts

### ***County Reports:***

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

## Introduction

---

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

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

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

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

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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

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

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

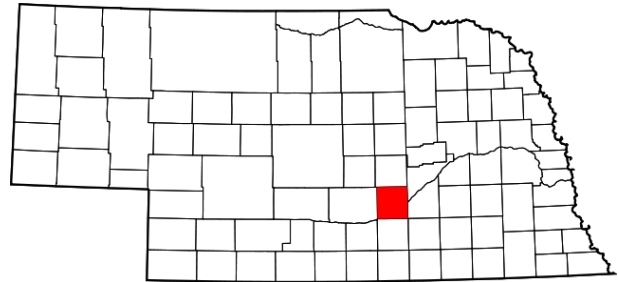
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94*

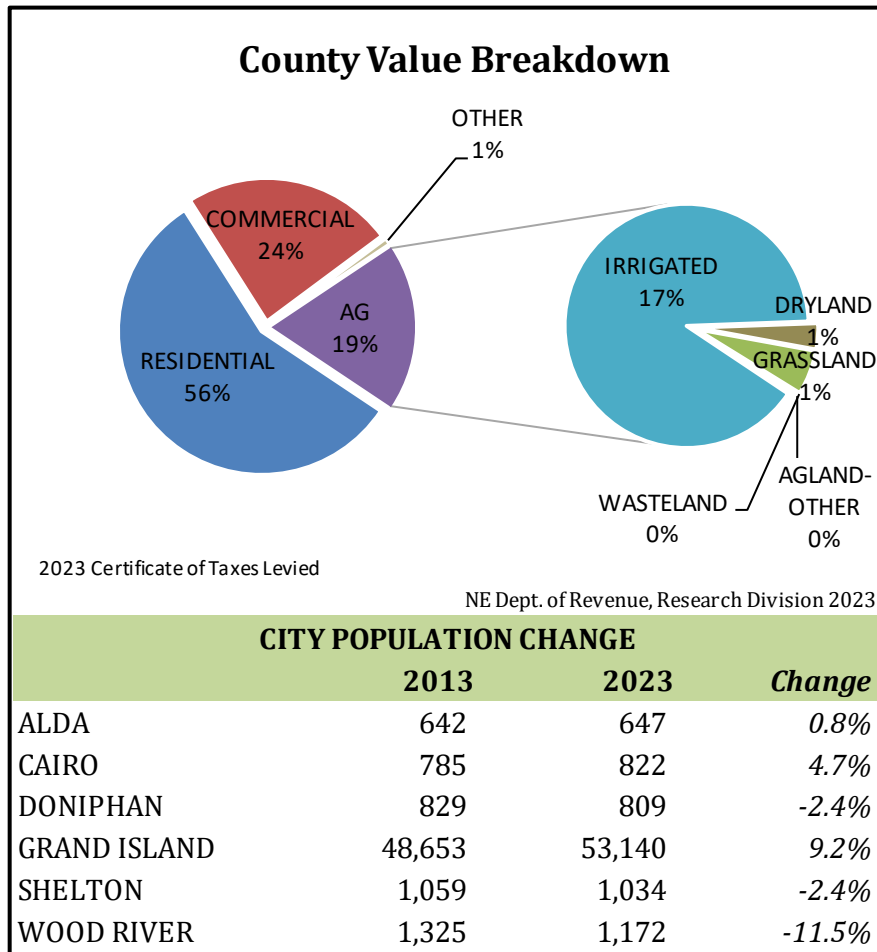


## County Overview

With a total area of 546 square miles, Hall County has 62,097 residents, per the Census Bureau Quick Facts for 2024, a 1% population decrease over the 2023 U.S. Census. Reports indicate that 62% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$186,815 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hall County are located in and around the county seat of Grand Island. According to the U.S. Census Bureau, there are 1,847 employer establishments with total employment of 32,786 a decrease of 2% since 2019.



Irrigated land makes up a majority of the land in the county. Hall County is included in the Central Platte Natural Resources District (NRD).

A meat processing facility in Grand Island is the largest employer in the county, a number of manufacturing facilities also provide jobs in the county. An ethanol plant located in Wood River also contributes to the local agricultural economy.

# 2024 Residential Correlation for Hall County

---

## *Assessment Actions*

High Density Rural Subdivisions were reviewed for the 2024 assessment year. Percent adjustments were applied to all valuation groups. Updated costing was applied to valuation groups 1 and 8 through 14. All pick-up work was completed and placed on the assessment roll.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales qualification and verification processes are reviewed to determine if all arm's length sales are made available for measurement purposes. The sales usability rate for the residential class is significantly above the statewide average. The county assessor provides descriptions for most sales that are disqualified. The Property Assessment Division (Division) provided a spreadsheet of qualified sales including possible outlier, in which the county assessor disqualified sales based on review. The county assessor should be more timely and thorough in the verification of sales. This has been discussed with the county assessor and additional training will be provided going forward.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. Hall county consists of 14 valuation groups stratified based on individual unique characteristics. Grand Island is separated into six groups to recognize the different characteristics. Valuation Groups 7 through 10 are small communities within the county. Valuation Group 11 is recreational. Valuation Groups 12 and 13 include rural and rural subdivisions. Valuation Group 14 includes rural residences outside of any city limits.

The county assessor utilizes pictometry in effort to catch up and remain in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, a tracking file of the areas that are reviewed each year. Lot values are reviewed and updated within the six-year review cycle. A lot value study of the entire residential class was performed in 2022 by a contract appraiser. The land to building ratio supports that land values have been kept up to market value. Depreciation and Costing tables are updated within the six-year review cycle. Depreciation tables are dated 2019. Costing tables are dated 2019 through 2022; 2022 costing was applied to valuation groups that had desk reviews completed.

The county assessor has a written methodology on file.

# 2024 Residential Correlation for Hall County

---

## *Description of Analysis*

The county assessor utilizes 14 valuation groups in the residential class.

<b>Valuation Group</b>	<b>Description</b>
1	Grand Island original town, oldest subdivisions
2	Grand Island tract housing
3	Grand Island high-end homes
4	Grand Island Copper Creek Subdivisions, modern affordable housing
5	Grand Island manufactured housing
6	Grand Island older homes, slightly newer than area 1
7	Cairo
8	Alda
9	Wood River
10	Doniphan
11	Recreational
12	Rural Acreages
13	Rural Subdivisions
14	High Density Rural Subdivisions

The statistical sample in the residential class consists of 1,572 sales, with all measures of central tendency within acceptable range. The qualitative statistics are also within the approved IAAO acceptable range.

The 12 valuation groups with sufficient sales all have a median within the acceptable range. Valuation Group 12 has a median above the recommended range with 9 sales, which is an insufficient sample size for measurement purposes. The PRD is within recommended range for all valuation groups, except for Valuation Group 8, where the PRD is high. Even though in some valuation groups the PRDs are high, there is no observation that demonstrates regressive tendencies. The qualitative statistics for each valuation group support appraisal uniformity.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

## *Equalization and Quality of Assessment*

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Hall County complies with generally accepted mass appraisal techniques.

## 2024 Residential Correlation for Hall County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	570	92.41	95.30	94.15	15.62	101.22
2	372	91.79	92.21	92.18	09.53	100.03
3	69	95.07	95.85	95.19	12.60	100.69
4	50	93.02	93.99	93.54	06.87	100.48
5	16	97.01	95.15	94.22	19.14	100.99
6	298	92.69	92.69	90.34	12.21	102.60
7	22	94.80	96.79	96.73	12.88	100.06
8	18	91.86	96.45	90.11	16.59	107.04
9	33	94.38	93.88	92.60	16.12	101.38
10	24	97.44	100.17	101.29	10.39	98.89
11	1	75.91	75.91	75.91	00.00	100.00
12	9	101.25	101.95	99.22	14.46	102.75
13	21	94.04	94.14	94.62	09.43	99.49
14	69	93.72	95.04	93.78	13.71	101.34
<u>ALL</u>	<u>1,572</u>	92.73	94.13	93.05	12.95	101.16

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Hall County is 93%.

# 2024 Commercial Correlation for Hall County

---

## *Assessment Actions*

Updated costing was applied to all valuation groups. Pick-up work and general maintenance was completed for the commercial class.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales usability rate for the commercial class is above the statewide average. The county assessor provides descriptions for most sales that are disqualified. The county assessor provides descriptions for most sales that are disqualified. The Property Assessment Division (Division) provided a spreadsheet of qualified sales including possible outlier, in which the county assessor disqualified sales based on review. The county assessor should be more timely and thorough in the verification of sales. This has been discussed with the county assessor and additional training will be provided going forward.

Eight valuation groups are recognized by the county assessor based on assessor locations with Grand Island separated into two groups. The county assessor remains current and in compliance with the six-year inspection and review cycle. All valuation groups have been inspected in 2019 and 2020. Valuation data of unique and new construction is collected by a contract appraiser. The depreciation tables are dated 2020. The costing tables are dated 2022. Lot values were studied and updated in 2022, remaining current in the six-year cycle.

## *Description of Analysis*

The county assessor utilizes eight valuation groups within the commercial class of property.

<b>Valuation Group</b>	<b>Description</b>
1	Grand Island
2	Cairo
3	Alda
4	Wood River
5	Doniphan
6	Rural
7	Rural Subdivisions
99	Grand Island Downtown

The statistical sample in the commercial class consists of 184 sales, with two of the three measures of central tendency within acceptable range, the mean is low. The COD is within the acceptable range recommended by IAAO, and the PRD is high and may indicate some

## 2024 Commercial Correlation for Hall County

---

regressivity. Further analysis of the overall statistics shows the removal of the eight most extreme outlier ratios will improve the PRD, but does not bring the measure into acceptable range. The extreme outliers exist at several sales price levels, making conclusions regarding regressivity difficult. The sales verification practice of the county assessor is impacting the quality of commercial statistics.

A review of the valuation groups indicates only Valuation Groups 1 and 99 have sufficient sample of sales and both have medians within the acceptable range.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

### *Equalization and Quality of Assessment*

Using all information available and a review of statistics with sufficient sales, the assessment practices suggest that assessments within the county are valued within acceptable ranges, and therefore considered equalized. The quality of assessment of the residential property in Hall County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	139	94.75	96.18	86.24	20.47	111.53
2	3	80.36	102.79	92.62	41.21	110.98
3	1	45.12	45.12	45.12	00.00	100.00
4	5	109.59	105.64	105.14	08.90	100.48
5	3	102.45	97.91	98.27	18.62	99.63
6	1	98.96	98.96	98.96	00.00	100.00
7	2	81.05	81.05	80.12	01.39	101.16
99	30	91.94	96.17	88.95	17.87	108.12
____ALL____	184	94.49	96.14	86.21	20.32	111.52

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Hall County is 94%.

# 2024 Agricultural Correlation for Hall County

---

## *Assessment Actions*

Irrigated land was increased 7% for the 2024 assessment year. Agricultural outbuildings and dwellings were reviewed and updated costing was applied. A lot study for agricultural outbuildings and dwellings was conducted with new lot values applied.

The county assessor completed routine maintenance and pick-up work.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales usability rate for the agricultural class is above the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The usability rate for the agricultural class is slightly higher than the statewide average. Further sales verification would improve the rate as well as review of the sales with changes since the sale took place.

One agricultural market area is used in Hall County for analyzing agricultural sales. No unique market attributes have been recognized; this is studied each year. The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, a tracking file of the areas that are reviewed each year. In the review process, the county assessor utilized aerial imagery with pictometry for properties they were unable to physically review. The county began completing a systematic land use review in 2019 and is continually updated with NRD changes. The depreciation for the agricultural dwellings and outbuildings is dated 2019, and costing is dated 2022. Feedlots have been identified by the county assessor as intensive use. The county assessor is working on identifying acres in the Conservation Reserve Program (CRP). Methods to identify CRP was discussed.

## *Description of Analysis*

The statistical sample for the agricultural class includes 57 qualified sales. All three measures of central tendency are within the acceptable range. The COD supports the median as an indicator of the level of value.

A review of each class by 80% Majority Land Use (MLU) indicates that most sales are irrigated land sales, and the median is within acceptable range. There are insufficient sales of grassland and dryland for measurement purposes, however, the values are comparable to adjacent counties values.

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

## 2024 Agricultural Correlation for Hall County

---

### *Equalization and Quality of Assessment*

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Hall County complies with generally accepted mass appraisal techniques. Agricultural improvements are equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	49	73.78	74.36	68.22	18.62	109.00
1	49	73.78	74.36	68.22	18.62	109.00
<u>    Grass    </u>						
County	1	76.00	76.00	76.00	00.00	100.00
1	1	76.00	76.00	76.00	00.00	100.00
<u>    ALL    </u>	57	75.24	75.33	69.15	17.62	108.94

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Hall County is 75%.



## 2024 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 (R.R.S. 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>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott  
Property Tax Administrator

## APPENDICES

---

## 2024 Commission Summary for Hall County

---

### Residential Real Property - Current

Number of Sales	1572	Median	92.73
Total Sales Price	\$380,923,594	Mean	94.13
Total Adj. Sales Price	\$380,923,594	Wgt. Mean	93.05
Total Assessed Value	\$354,441,152	Average Assessed Value of the Base	\$176,879
Avg. Adj. Sales Price	\$242,318	Avg. Assessed Value	\$225,471

### Confidence Interval - Current

95% Median C.I	91.72 to 93.72
95% Wgt. Mean C.I	91.90 to 94.20
95% Mean C.I	93.32 to 94.94
% of Value of the Class of all Real Property Value in the County	55.30
% of Records Sold in the Study Period	7.31
% of Value Sold in the Study Period	9.31

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	1,868	96	96.07
2022	1,920	93	93.44
2021	1,713	93	93.17
2020	1,709	92	92.43

## 2024 Commission Summary for Hall County

### Commercial Real Property - Current

Number of Sales	184	Median	94.49
Total Sales Price	\$147,992,023	Mean	96.14
Total Adj. Sales Price	\$147,992,023	Wgt. Mean	86.21
Total Assessed Value	\$127,578,299	Average Assessed Value of the Base	\$548,822
Avg. Adj. Sales Price	\$804,304	Avg. Assessed Value	\$693,360

### Confidence Interval - Current

95% Median C.I	89.22 to 97.12
95% Wgt. Mean C.I	79.27 to 93.14
95% Mean C.I	92.32 to 99.96
% of Value of the Class of all Real Property Value in the County	23.53
% of Records Sold in the Study Period	6.24
% of Value Sold in the Study Period	7.88

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	209	94	94.39
2022	186	98	97.98
2021	179	99	98.53
2020	182	94	93.57

**40 Hall  
RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 1,572  
 Total Sales Price : 380,923,594  
 Total Adj. Sales Price : 380,923,594  
 Total Assessed Value : 354,441,152  
 Avg. Adj. Sales Price : 242,318  
 Avg. Assessed Value : 225,471

MEDIAN : 93  
 WGT. MEAN : 93  
 MEAN : 94  
 COD : 12.95  
 PRD : 101.16

COV : 17.47  
 STD : 16.44  
 Avg. Abs. Dev : 12.01  
 MAX Sales Ratio : 211.10  
 MIN Sales Ratio : 08.27

95% Median C.I. : 91.72 to 93.72  
 95% Wgt. Mean C.I. : 91.90 to 94.20  
 95% Mean C.I. : 93.32 to 94.94

Printed:3/28/2024 9:04:22AM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	240	99.59	101.03	99.97	10.88	101.06	62.69	211.10	97.18 to 100.37	232,295	232,215
01-JAN-22 To 31-MAR-22	165	97.49	99.01	97.81	09.75	101.23	70.37	148.34	95.25 to 99.21	220,677	215,835
01-APR-22 To 30-JUN-22	228	94.29	95.43	95.17	11.36	100.27	68.89	171.24	91.96 to 96.18	238,314	226,804
01-JUL-22 To 30-SEP-22	217	92.70	94.88	93.58	12.55	101.39	60.00	147.41	90.04 to 95.23	246,351	230,547
01-OCT-22 To 31-DEC-22	164	91.83	93.86	93.32	12.73	100.58	68.47	150.03	89.79 to 94.75	240,119	224,080
01-JAN-23 To 31-MAR-23	136	91.56	92.84	92.51	12.53	100.36	69.29	179.00	87.22 to 93.83	227,748	210,700
01-APR-23 To 30-JUN-23	209	85.99	87.99	88.29	13.63	99.66	59.96	181.49	83.93 to 88.78	263,740	232,859
01-JUL-23 To 30-SEP-23	213	85.73	87.49	85.21	14.79	102.68	08.27	163.65	83.75 to 87.92	260,527	221,996
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	850	96.01	97.56	96.56	11.42	101.04	60.00	211.10	95.02 to 96.81	235,243	227,158
01-OCT-22 To 30-SEP-23	722	88.56	90.09	89.16	13.80	101.04	08.27	181.49	87.00 to 89.44	250,647	223,486
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	774	94.37	95.71	94.83	11.71	100.93	60.00	171.24	93.32 to 95.33	237,190	224,938
<u>ALL</u>	1,572	92.73	94.13	93.05	12.95	101.16	08.27	211.10	91.72 to 93.72	242,318	225,471

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	570	92.41	95.30	94.15	15.62	101.22	58.65	211.10	90.51 to 94.65	178,898	168,434
2	372	91.79	92.21	92.18	09.53	100.03	67.47	141.41	90.19 to 93.20	309,817	285,576
3	69	95.07	95.85	95.19	12.60	100.69	66.55	148.77	90.78 to 98.09	389,538	370,811
4	50	93.02	93.99	93.54	06.87	100.48	80.73	109.77	89.70 to 97.07	293,390	274,426
5	16	97.01	95.15	94.22	19.14	100.99	58.65	134.01	70.37 to 111.13	78,313	73,787
6	298	92.69	92.69	90.34	12.21	102.60	08.27	136.84	90.12 to 95.00	221,025	199,679
7	22	94.80	96.79	96.73	12.88	100.06	71.09	122.89	88.13 to 110.46	203,944	197,272
8	18	91.86	96.45	90.11	16.59	107.04	60.32	148.34	84.15 to 100.02	150,611	135,711
9	33	94.38	93.88	92.60	16.12	101.38	60.42	150.03	86.20 to 99.60	187,797	173,892
10	24	97.44	100.17	101.29	10.39	98.89	74.83	138.80	91.64 to 106.41	237,313	240,370
11	1	75.91	75.91	75.91	00.00	100.00	75.91	75.91	N/A	11,600	8,805
12	9	101.25	101.95	99.22	14.46	102.75	70.22	120.31	82.45 to 120.11	321,667	319,173
13	21	94.04	94.14	94.62	09.43	99.49	75.14	119.10	86.76 to 98.22	298,881	282,804
14	69	93.72	95.04	93.78	13.71	101.34	66.18	129.75	88.12 to 98.22	387,828	363,723
<u>ALL</u>	1,572	92.73	94.13	93.05	12.95	101.16	08.27	211.10	91.72 to 93.72	242,318	225,471

**40 Hall  
RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 1,572  
 Total Sales Price : 380,923,594  
 Total Adj. Sales Price : 380,923,594  
 Total Assessed Value : 354,441,152  
 Avg. Adj. Sales Price : 242,318  
 Avg. Assessed Value : 225,471

MEDIAN : 93  
 WGT. MEAN : 93  
 MEAN : 94  
 COD : 12.95  
 PRD : 101.16

COV : 17.47  
 STD : 16.44  
 Avg. Abs. Dev : 12.01  
 MAX Sales Ratio : 211.10  
 MIN Sales Ratio : 08.27

95% Median C.I. : 91.72 to 93.72  
 95% Wgt. Mean C.I. : 91.90 to 94.20  
 95% Mean C.I. : 93.32 to 94.94

Printed:3/28/2024 9:04:22AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,572	92.73	94.13	93.05	12.95	101.16	08.27	211.10	91.72 to 93.72	242,318	225,471
06											
07											
<u>ALL</u>	1,572	92.73	94.13	93.05	12.95	101.16	08.27	211.10	91.72 to 93.72	242,318	225,471

**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											
Less Than 15,000	2	93.52	93.52	91.76	18.83	101.92	75.91	111.13	N/A	10,550	9,681
Less Than 30,000	9	112.73	120.55	125.64	30.61	95.95	58.65	211.10	75.91 to 148.34	20,722	26,036
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,572	92.73	94.13	93.05	12.95	101.16	08.27	211.10	91.72 to 93.72	242,318	225,471
Greater Than 14,999	1,570	92.73	94.13	93.05	12.94	101.16	08.27	211.10	91.72 to 93.72	242,613	225,746
Greater Than 29,999	1,563	92.70	93.98	93.03	12.77	101.02	08.27	181.49	91.71 to 93.62	243,594	226,620
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	93.52	93.52	91.76	18.83	101.92	75.91	111.13	N/A	10,550	9,681
15,000 TO 29,999	7	134.01	128.28	129.96	26.75	98.71	58.65	211.10	58.65 to 211.10	23,629	30,709
30,000 TO 59,999	23	114.41	116.73	117.81	17.99	99.08	62.29	179.00	99.79 to 134.50	47,010	55,383
60,000 TO 99,999	75	107.66	111.55	110.49	18.90	100.96	60.32	171.24	103.04 to 117.95	81,220	89,744
100,000 TO 149,999	203	91.76	94.62	94.25	14.39	100.39	60.29	181.49	89.52 to 94.26	125,136	117,942
150,000 TO 249,999	653	90.22	91.21	91.10	12.43	100.12	58.65	141.41	89.30 to 91.33	199,280	181,548
250,000 TO 499,999	563	93.62	93.85	93.81	10.20	100.04	59.96	148.77	91.98 to 94.63	324,792	304,673
500,000 TO 999,999	42	94.00	93.46	93.73	08.20	99.71	60.00	115.91	91.26 to 96.46	601,056	563,391
1,000,000 +	4	96.39	77.18	85.76	28.86	90.00	08.27	107.65	N/A	2,482,500	2,128,897
<u>ALL</u>	1,572	92.73	94.13	93.05	12.95	101.16	08.27	211.10	91.72 to 93.72	242,318	225,471

**40 Hall**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 184  
 Total Sales Price : 147,992,023  
 Total Adj. Sales Price : 147,992,023  
 Total Assessed Value : 127,578,299  
 Avg. Adj. Sales Price : 804,304  
 Avg. Assessed Value : 693,360

MEDIAN : 94  
 WGT. MEAN : 86  
 MEAN : 96  
 COD : 20.32  
 PRD : 111.52

COV : 27.49  
 STD : 26.43  
 Avg. Abs. Dev : 19.20  
 MAX Sales Ratio : 215.29  
 MIN Sales Ratio : 33.09

95% Median C.I. : 89.22 to 97.12  
 95% Wgt. Mean C.I. : 79.27 to 93.14  
 95% Mean C.I. : 92.32 to 99.96

Printed:3/28/2024 9:04:24AM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-20 To 31-DEC-20	17	99.09	98.93	71.67	21.73	138.04	44.98	215.29	82.53 to 109.83	776,059	556,188
01-JAN-21 To 31-MAR-21	23	100.33	97.24	94.37	13.67	103.04	68.95	133.96	84.99 to 104.50	652,486	615,760
01-APR-21 To 30-JUN-21	20	91.84	95.53	84.49	15.61	113.07	49.23	138.07	85.51 to 105.27	849,715	717,884
01-JUL-21 To 30-SEP-21	17	93.72	97.47	87.20	24.05	111.78	54.93	163.68	72.77 to 118.55	529,294	461,569
01-OCT-21 To 31-DEC-21	13	85.21	87.03	84.56	10.82	102.92	63.17	116.25	78.63 to 96.96	1,055,726	892,775
01-JAN-22 To 31-MAR-22	12	107.10	111.66	105.23	22.37	106.11	79.39	164.36	83.13 to 134.93	764,575	804,599
01-APR-22 To 30-JUN-22	17	88.53	90.73	87.66	20.43	103.50	43.46	148.22	69.76 to 109.59	744,882	652,938
01-JUL-22 To 30-SEP-22	18	84.53	95.33	98.44	21.99	96.84	57.37	161.89	81.51 to 99.84	543,872	535,387
01-OCT-22 To 31-DEC-22	11	102.71	97.29	89.34	18.49	108.90	33.09	147.88	79.92 to 112.98	2,393,091	2,137,970
01-JAN-23 To 31-MAR-23	11	98.89	106.08	99.75	15.83	106.35	73.63	167.70	90.33 to 142.61	481,125	479,911
01-APR-23 To 30-JUN-23	11	98.97	92.01	92.97	17.49	98.97	44.79	121.24	74.63 to 116.18	368,977	343,040
01-JUL-23 To 30-SEP-23	14	77.54	87.55	56.28	35.63	155.56	35.10	148.75	54.51 to 122.94	912,312	513,427
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	77	97.12	97.22	84.55	18.41	114.99	44.98	215.29	89.56 to 101.17	703,799	595,091
01-OCT-21 To 30-SEP-22	60	88.45	95.50	92.60	20.68	103.13	43.46	164.36	83.03 to 96.03	755,867	699,969
01-OCT-22 To 30-SEP-23	47	95.78	95.21	82.06	22.40	116.02	33.09	167.70	82.17 to 103.59	1,030,798	845,917
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	73	94.13	95.01	87.66	16.81	108.38	49.23	163.68	86.73 to 99.54	749,643	657,163
01-JAN-22 To 31-DEC-22	58	91.96	97.73	93.03	22.55	105.05	33.09	164.36	86.03 to 96.50	999,166	929,479
<u>ALL</u>	184	94.49	96.14	86.21	20.32	111.52	33.09	215.29	89.22 to 97.12	804,304	693,360

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	139	94.75	96.18	86.24	20.47	111.53	33.09	215.29	89.21 to 98.97	937,597	808,581
2	3	80.36	102.79	92.62	41.21	110.98	64.32	163.68	N/A	135,000	125,042
3	1	45.12	45.12	45.12	00.00	100.00	45.12	45.12	N/A	225,000	101,523
4	5	109.59	105.64	105.14	08.90	100.48	81.75	118.55	N/A	94,800	99,674
5	3	102.45	97.91	98.27	18.62	99.63	67.02	124.27	N/A	165,000	162,151
6	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	635,000	628,367
7	2	81.05	81.05	80.12	01.39	101.16	79.92	82.17	N/A	3,575,000	2,864,439
99	30	91.94	96.17	88.95	17.87	108.12	54.51	147.88	86.29 to 98.78	276,070	245,560
<u>ALL</u>	184	94.49	96.14	86.21	20.32	111.52	33.09	215.29	89.22 to 97.12	804,304	693,360

**40 Hall  
COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 184  
 Total Sales Price : 147,992,023  
 Total Adj. Sales Price : 147,992,023  
 Total Assessed Value : 127,578,299  
 Avg. Adj. Sales Price : 804,304  
 Avg. Assessed Value : 693,360

MEDIAN : 94  
 WGT. MEAN : 86  
 MEAN : 96  
 COD : 20.32  
 PRD : 111.52

COV : 27.49  
 STD : 26.43  
 Avg. Abs. Dev : 19.20  
 MAX Sales Ratio : 215.29  
 MIN Sales Ratio : 33.09

95% Median C.I. : 89.22 to 97.12  
 95% Wgt. Mean C.I. : 79.27 to 93.14  
 95% Mean C.I. : 92.32 to 99.96

Printed:3/28/2024 9:04:24AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	28	94.54	92.23	88.18	15.93	104.59	54.51	133.96	81.74 to 102.04	636,967	561,672
03	156	94.41	96.85	85.94	21.13	112.69	33.09	215.29	89.22 to 97.60	834,339	716,997
04											
<u>ALL</u>	<u>184</u>	<u>94.49</u>	<u>96.14</u>	<u>86.21</u>	<u>20.32</u>	<u>111.52</u>	<u>33.09</u>	<u>215.29</u>	<u>89.22 to 97.12</u>	<u>804,304</u>	<u>693,360</u>

**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											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	184	94.49	96.14	86.21	20.32	111.52	33.09	215.29	89.22 to 97.12	804,304	693,360
Greater Than 14,999	184	94.49	96.14	86.21	20.32	111.52	33.09	215.29	89.22 to 97.12	804,304	693,360
Greater Than 29,999	184	94.49	96.14	86.21	20.32	111.52	33.09	215.29	89.22 to 97.12	804,304	693,360
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	109.59	114.05	105.99	24.00	107.60	81.75	167.70	N/A	40,900	43,349
60,000 TO 99,999	10	116.84	115.12	115.01	16.00	100.10	64.32	163.68	98.78 to 141.24	75,250	86,548
100,000 TO 149,999	12	123.54	123.62	122.93	20.44	100.56	86.85	215.29	90.39 to 138.72	114,458	140,708
150,000 TO 249,999	32	94.26	95.79	95.39	17.31	100.42	45.12	148.75	83.13 to 103.19	196,564	187,511
250,000 TO 499,999	54	95.78	97.18	96.54	19.86	100.66	43.46	164.36	89.22 to 103.59	342,198	330,341
500,000 TO 999,999	32	88.29	90.41	90.42	16.43	99.99	54.51	143.53	81.49 to 99.09	718,119	649,359
1,000,000 TO 1,999,999	23	86.57	86.80	87.76	18.24	98.91	33.09	161.89	78.63 to 94.69	1,400,573	1,229,131
2,000,000 TO 4,999,999	12	90.88	81.26	81.03	18.07	100.28	44.98	103.68	63.17 to 96.96	2,974,537	2,410,152
5,000,000 TO 9,999,999	4	85.08	76.99	76.64	22.90	100.46	35.10	102.71	N/A	7,501,343	5,749,375
10,000,000 +											
<u>ALL</u>	<u>184</u>	<u>94.49</u>	<u>96.14</u>	<u>86.21</u>	<u>20.32</u>	<u>111.52</u>	<u>33.09</u>	<u>215.29</u>	<u>89.22 to 97.12</u>	<u>804,304</u>	<u>693,360</u>



**40 Hall  
COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 184  
 Total Sales Price : 147,992,023  
 Total Adj. Sales Price : 147,992,023  
 Total Assessed Value : 127,578,299  
 Avg. Adj. Sales Price : 804,304  
 Avg. Assessed Value : 693,360

MEDIAN : 94  
 WGT. MEAN : 86  
 MEAN : 96  
 COD : 20.32  
 PRD : 111.52

COV : 27.49  
 STD : 26.43  
 Avg. Abs. Dev : 19.20  
 MAX Sales Ratio : 215.29  
 MIN Sales Ratio : 33.09

95% Median C.I. : 89.22 to 97.12  
 95% Wgt. Mean C.I. : 79.27 to 93.14  
 95% Mean C.I. : 92.32 to 99.96

Printed:3/28/2024 9:04:24AM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	4	74.63	77.30	76.57	04.25	100.95	73.63	86.29	N/A	203,750	156,018
309	3	118.61	148.31	150.45	29.30	98.58	111.03	215.29	N/A	98,333	147,943
311	1	86.85	86.85	86.85	00.00	100.00	86.85	86.85	N/A	130,000	112,910
313	1	112.98	112.98	112.98	00.00	100.00	112.98	112.98	N/A	300,000	338,947
318	3	87.01	75.37	59.18	18.83	127.36	44.98	94.11	N/A	1,983,333	1,173,783
319	1	161.89	161.89	161.89	00.00	100.00	161.89	161.89	N/A	1,850,000	2,994,904
330	1	35.10	35.10	35.10	00.00	100.00	35.10	35.10	N/A	7,710,373	2,706,122
336	3	60.28	74.10	57.53	41.52	128.80	43.46	118.55	N/A	255,000	146,712
339	1	89.22	89.22	89.22	00.00	100.00	89.22	89.22	N/A	289,900	258,643
341	4	105.63	102.00	100.02	08.11	101.98	81.59	115.13	N/A	318,625	318,678
342	1	56.45	56.45	56.45	00.00	100.00	56.45	56.45	N/A	1,260,000	711,288
343	2	92.78	92.78	94.16	03.85	98.53	89.21	96.34	N/A	2,375,000	2,236,340
344	37	94.20	95.91	93.62	19.44	102.45	44.79	148.90	82.76 to 103.19	491,317	459,995
349	5	85.51	85.36	71.22	24.55	119.85	49.23	129.39	N/A	1,288,000	917,326
350	4	118.31	121.75	110.72	26.09	109.96	86.03	164.36	N/A	565,000	625,585
352	28	94.54	92.23	88.18	15.93	104.59	54.51	133.96	81.74 to 102.04	636,967	561,672
353	19	95.78	96.45	89.99	16.81	107.18	52.87	147.88	80.93 to 109.38	686,649	617,923
381	1	98.89	98.89	98.89	00.00	100.00	98.89	98.89	N/A	300,000	296,665
384	4	89.46	90.80	88.83	02.84	102.22	87.98	96.29	N/A	808,250	717,980
386	8	102.44	102.00	89.89	13.14	113.47	74.53	141.24	74.53 to 141.24	510,892	459,241
387	2	94.70	94.70	64.89	33.29	145.94	63.17	126.22	N/A	1,834,377	1,190,298
406	13	93.49	90.33	82.93	21.14	108.92	45.12	141.00	64.32 to 102.84	238,408	197,721
410	3	98.78	97.81	105.46	07.04	92.75	86.90	107.75	N/A	388,333	409,520
412	2	95.21	95.21	96.45	08.91	98.71	86.73	103.68	N/A	3,575,000	3,448,061
413	3	90.23	92.13	91.31	08.72	100.90	81.28	104.88	N/A	4,058,333	3,705,557
414	1	102.71	102.71	102.71	00.00	100.00	102.71	102.71	N/A	6,770,000	6,953,263
426	1	76.73	76.73	76.73	00.00	100.00	76.73	76.73	N/A	500,000	383,654
434	1	99.54	99.54	99.54	00.00	100.00	99.54	99.54	N/A	400,000	398,176
442	1	124.27	124.27	124.27	00.00	100.00	124.27	124.27	N/A	230,000	285,832
443	1	138.07	138.07	138.07	00.00	100.00	138.07	138.07	N/A	100,000	138,071
444	5	109.30	105.20	100.91	18.80	104.25	78.35	143.53	N/A	581,400	586,702
455	1	33.09	33.09	33.09	00.00	100.00	33.09	33.09	N/A	1,300,000	430,163
458	1	86.57	86.57	86.57	00.00	100.00	86.57	86.57	N/A	1,750,000	1,514,959
483	1	96.96	96.96	96.96	00.00	100.00	96.96	96.96	N/A	2,650,000	2,569,331
494	5	138.72	122.31	103.93	20.15	117.68	71.98	163.68	N/A	236,500	245,784

**40 Hall  
COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 184  
 Total Sales Price : 147,992,023  
 Total Adj. Sales Price : 147,992,023  
 Total Assessed Value : 127,578,299  
 Avg. Adj. Sales Price : 804,304  
 Avg. Assessed Value : 693,360

MEDIAN : 94  
 WGT. MEAN : 86  
 MEAN : 96  
 COD : 20.32  
 PRD : 111.52

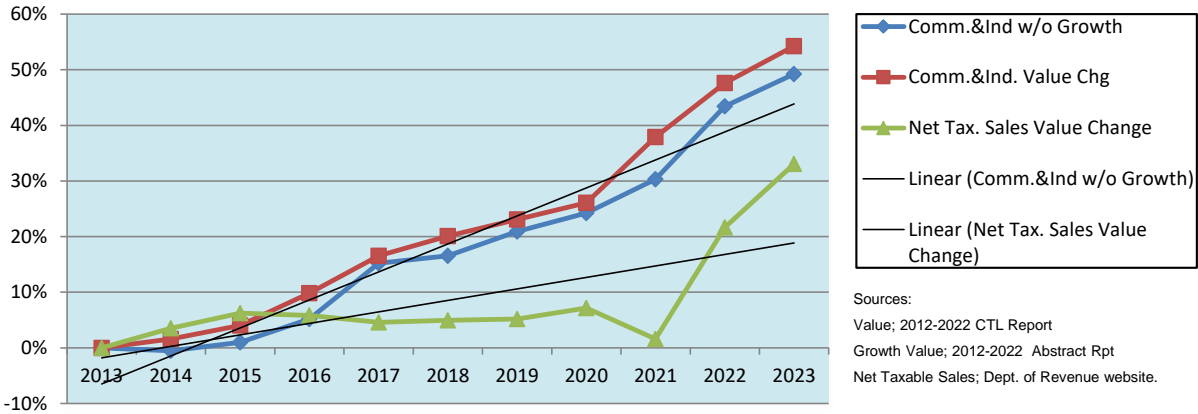
COV : 27.49  
 STD : 26.43  
 Avg. Abs. Dev : 19.20  
 MAX Sales Ratio : 215.29  
 MIN Sales Ratio : 33.09

95% Median C.I. : 89.22 to 97.12  
 95% Wgt. Mean C.I. : 79.27 to 93.14  
 95% Mean C.I. : 92.32 to 99.96

*Printed:3/28/2024 9:04:24AM*

528	7	88.36	101.00	85.03	25.57	118.78	69.35	167.70	69.35 to 167.70	526,429	447,628
530	3	101.17	97.02	94.16	07.12	103.04	84.14	105.74	N/A	451,479	425,115
594	1	79.92	79.92	79.92	00.00	100.00	79.92	79.92	N/A	6,500,000	5,194,762
851	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	635,000	628,367
<u>ALL</u>	184	94.49	96.14	86.21	20.32	111.52	33.09	215.29	89.22 to 97.12	804,304	693,360

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 918,865,904	\$ 22,394,592	2.44%	\$ 896,471,312		\$ 1,009,596,541	
2013	\$ 933,736,605	\$ 19,717,597	2.11%	\$ 914,019,008	-0.53%	\$ 1,045,082,034	3.51%
2014	\$ 955,806,956	\$ 27,952,459	2.92%	\$ 927,854,497	-0.63%	\$ 1,072,666,156	2.64%
2015	\$ 1,009,313,784	\$ 42,711,120	4.23%	\$ 966,602,664	1.13%	\$ 1,068,595,488	-0.38%
2016	\$ 1,071,007,558	\$ 12,438,600	1.16%	\$ 1,058,568,958	4.88%	\$ 1,056,095,617	-1.17%
2017	\$ 1,103,547,269	\$ 32,634,741	2.96%	\$ 1,070,912,528	-0.01%	\$ 1,059,439,844	0.32%
2018	\$ 1,130,896,413	\$ 19,672,353	1.74%	\$ 1,111,224,060	0.70%	\$ 1,062,071,509	0.25%
2019	\$ 1,158,324,381	\$ 16,662,908	1.44%	\$ 1,141,661,473	0.95%	\$ 1,082,046,534	1.88%
2020	\$ 1,267,104,019	\$ 69,635,857	5.50%	\$ 1,197,468,162	3.38%	\$ 1,025,857,275	-5.19%
2021	\$ 1,356,388,051	\$ 38,666,437	2.85%	\$ 1,317,721,614	3.99%	\$ 1,228,424,529	19.75%
2022	\$ 1,417,319,243	\$ 46,102,772	3.25%	\$ 1,371,216,471	1.09%	\$ 1,343,292,209	9.35%
2023	\$ 1,539,370,129	\$ 90,796,777	5.90%	\$ 1,448,573,352	2.21%	\$ 1,355,612,675	0.92%
<b>Ann %chg</b>	<b>5.13%</b>			<b>Average</b>	<b>1.56%</b>	2.64%	<b>2.90%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.53%	1.62%	3.51%
2014	0.98%	4.02%	6.25%
2015	5.20%	9.84%	5.84%
2016	15.20%	16.56%	4.61%
2017	16.55%	20.10%	4.94%
2018	20.93%	23.08%	5.20%
2019	24.25%	26.06%	7.18%
2020	30.32%	37.90%	1.61%
2021	43.41%	47.62%	21.67%
2022	49.23%	54.25%	33.05%
2023	57.65%	67.53%	34.27%

County Number	40
County Name	Hall

**40 Hall**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 57  
Total Sales Price : 47,290,811  
Total Adj. Sales Price : 47,290,811  
Total Assessed Value : 32,702,637  
Avg. Adj. Sales Price : 829,663  
Avg. Assessed Value : 573,730

MEDIAN : 75  
WGT. MEAN : 69  
MEAN : 75  
COD : 17.62  
PRD : 108.94

COV : 24.96  
STD : 18.80  
Avg. Abs. Dev : 13.26  
MAX Sales Ratio : 142.86  
MIN Sales Ratio : 40.27

95% Median C.I. : 71.21 to 79.25  
95% Wgt. Mean C.I. : 63.73 to 74.57  
95% Mean C.I. : 70.45 to 80.21

Printed:3/28/2024 9:04:27AM

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	12	82.65	85.84	86.57	10.68	99.16	71.82	105.51	77.04 to 97.42	598,291	517,942	
01-JAN-21 To 31-MAR-21	5	90.51	89.41	86.94	07.83	102.84	79.06	99.70	N/A	594,405	516,788	
01-APR-21 To 30-JUN-21	8	80.82	78.79	78.74	04.80	100.06	71.82	85.92	71.82 to 85.92	621,090	489,062	
01-JUL-21 To 30-SEP-21	1	75.64	75.64	75.64	00.00	100.00	75.64	75.64	N/A	320,000	242,053	
01-OCT-21 To 31-DEC-21	12	71.25	75.56	71.51	16.31	105.66	45.48	124.73	63.86 to 80.74	940,049	672,226	
01-JAN-22 To 31-MAR-22	6	59.47	58.76	55.63	18.51	105.63	40.27	74.93	40.27 to 74.93	1,120,350	623,273	
01-APR-22 To 30-JUN-22	1	66.16	66.16	66.16	00.00	100.00	66.16	66.16	N/A	661,381	437,574	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	7	65.23	73.97	62.32	26.15	118.69	43.60	142.86	43.60 to 142.86	911,371	567,935	
01-JAN-23 To 31-MAR-23	2	57.44	57.44	57.89	02.14	99.22	56.21	58.67	N/A	1,133,910	656,471	
01-APR-23 To 30-JUN-23	2	44.45	44.45	44.56	05.78	99.75	41.88	47.01	N/A	1,759,540	784,053	
01-JUL-23 To 30-SEP-23	1	63.56	63.56	63.56	00.00	100.00	63.56	63.56	N/A	1,020,000	648,321	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	26	81.17	83.97	83.90	08.93	100.08	71.82	105.51	78.33 to 87.19	593,855	498,223	
01-OCT-21 To 30-SEP-22	19	69.95	69.76	65.60	17.40	106.34	40.27	124.73	60.30 to 75.77	982,320	644,417	
01-OCT-22 To 30-SEP-23	12	61.48	65.43	56.91	22.98	114.97	41.88	142.86	47.01 to 67.89	1,098,875	625,410	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	26	79.16	79.22	75.76	12.20	104.57	45.48	124.73	71.82 to 81.50	751,590	569,431	
01-JAN-22 To 31-DEC-22	14	63.88	66.89	59.24	21.95	112.91	40.27	142.86	44.34 to 74.93	983,077	582,340	
<u>ALL</u>	57	75.24	75.33	69.15	17.62	108.94	40.27	142.86	71.21 to 79.25	829,663	573,730	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	57	75.24	75.33	69.15	17.62	108.94	40.27	142.86	71.21 to 79.25	829,663	573,730	
<u>ALL</u>	57	75.24	75.33	69.15	17.62	108.94	40.27	142.86	71.21 to 79.25	829,663	573,730	

**40 Hall**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 57  
 Total Sales Price : 47,290,811  
 Total Adj. Sales Price : 47,290,811  
 Total Assessed Value : 32,702,637  
 Avg. Adj. Sales Price : 829,663  
 Avg. Assessed Value : 573,730

MEDIAN : 75  
 WGT. MEAN : 69  
 MEAN : 75  
 COD : 17.62  
 PRD : 108.94

COV : 24.96  
 STD : 18.80  
 Avg. Abs. Dev : 13.26  
 MAX Sales Ratio : 142.86  
 MIN Sales Ratio : 40.27

95% Median C.I. : 71.21 to 79.25  
 95% Wgt. Mean C.I. : 63.73 to 74.57  
 95% Mean C.I. : 70.45 to 80.21

Printed:3/28/2024 9:04:27AM

**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	36	75.44	75.57	69.40	17.42	108.89	43.60	142.86	69.95 to 80.88	862,109	598,299
1	36	75.44	75.57	69.40	17.42	108.89	43.60	142.86	69.95 to 80.88	862,109	598,299
<b>Grass</b>											
County	1	76.00	76.00	76.00	00.00	100.00	76.00	76.00	N/A	264,600	201,105
1	1	76.00	76.00	76.00	00.00	100.00	76.00	76.00	N/A	264,600	201,105
<b>ALL</b>	<b>57</b>	<b>75.24</b>	<b>75.33</b>	<b>69.15</b>	<b>17.62</b>	<b>108.94</b>	<b>40.27</b>	<b>142.86</b>	<b>71.21 to 79.25</b>	<b>829,663</b>	<b>573,730</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	49	73.78	74.36	68.22	18.62	109.00	40.27	142.86	69.52 to 78.75	874,674	596,674
1	49	73.78	74.36	68.22	18.62	109.00	40.27	142.86	69.52 to 78.75	874,674	596,674
<b>Grass</b>											
County	1	76.00	76.00	76.00	00.00	100.00	76.00	76.00	N/A	264,600	201,105
1	1	76.00	76.00	76.00	00.00	100.00	76.00	76.00	N/A	264,600	201,105
<b>ALL</b>	<b>57</b>	<b>75.24</b>	<b>75.33</b>	<b>69.15</b>	<b>17.62</b>	<b>108.94</b>	<b>40.27</b>	<b>142.86</b>	<b>71.21 to 79.25</b>	<b>829,663</b>	<b>573,730</b>

## Hall County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	5,820	4,402	4,402	4,394	4,260	4,260	3,925	3,925	<b>5,245</b>
Buffalo	1	5,812	5,614	5,614	5,476	4,237	5,125	4,763	4,763	<b>5,373</b>
Howard	7100	4,700	4,300	4,300	4,200	3,800	3,700	3,500	3,400	<b>4,016</b>
Merrick	1	5,400	5,200	5,200	4,900	4,600	4,500	4,200	3,620	<b>5,053</b>
Hamilton	1	8,086	7,970	7,970	7,999	2,200	7,700	7,500	7,500	<b>8,011</b>
Adams	4	6,473	6,336	6,336	6,204	5,834	5,944	5,911	5,678	<b>6,385</b>
Kearney	1	6,199	6,000	6,000	5,710	4,950	4,400	4,000	3,900	<b>5,795</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hall	1	2,800	2,811	2,400	2,400	2,115	2,115	1,888	1,897	<b>2,452</b>
Buffalo	1	2,445	2,444	2,280	2,279	2,120	2,110	1,980	1,980	<b>2,178</b>
Howard	7100	2,500	2,500	2,400	2,400	2,300	2,100	2,000	2,000	<b>2,266</b>
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	<b>2,315</b>
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	<b>5,149</b>
Adams	4	3,637	3,440	3,235	3,018	3,020	3,020	2,816	2,819	<b>3,328</b>
Kearney	1	n/a	3,800	3,250	3,250	2,790	2,500	2,500	2,200	<b>3,507</b>

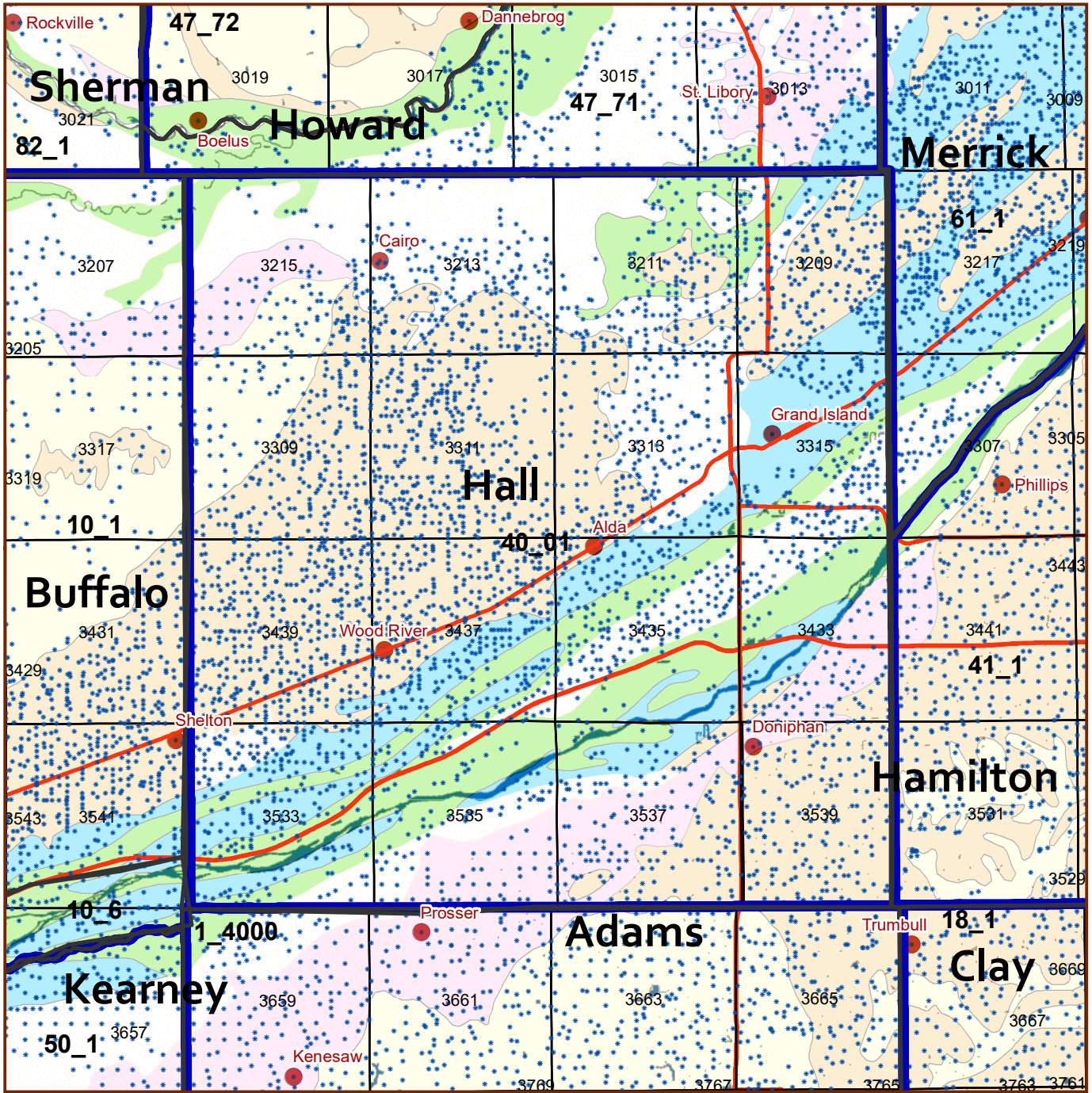
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	1,455	1,459	1,390	1,390	1,315	1,315	1,275	1,275	<b>1,421</b>
Buffalo	1	1,499	1,499	1,468	1,445	1,423	1,395	1,365	n/a	<b>1,449</b>
Howard	7100	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	<b>1,710</b>
Merrick	1	1,886	1,750	1,777	1,703	1,616	n/a	1,415	1,200	<b>1,796</b>
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	<b>1,697</b>
Adams	4	1,460	1,460	1,425	1,425	1,410	n/a	1,410	1,410	<b>1,436</b>
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	<b>1,300</b>

County	Mkt Area	CRP	TIMBER	WASTE
Hall	1	n/a	n/a	500
Buffalo	1	1,314	541	490
Howard	7100	1,832	n/a	750
Merrick	1	1,583	500	550
Hamilton	1	n/a	n/a	900
Adams	4	n/a	n/a	202
Kearney	1	1,300	n/a	150

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# HALL COUNTY



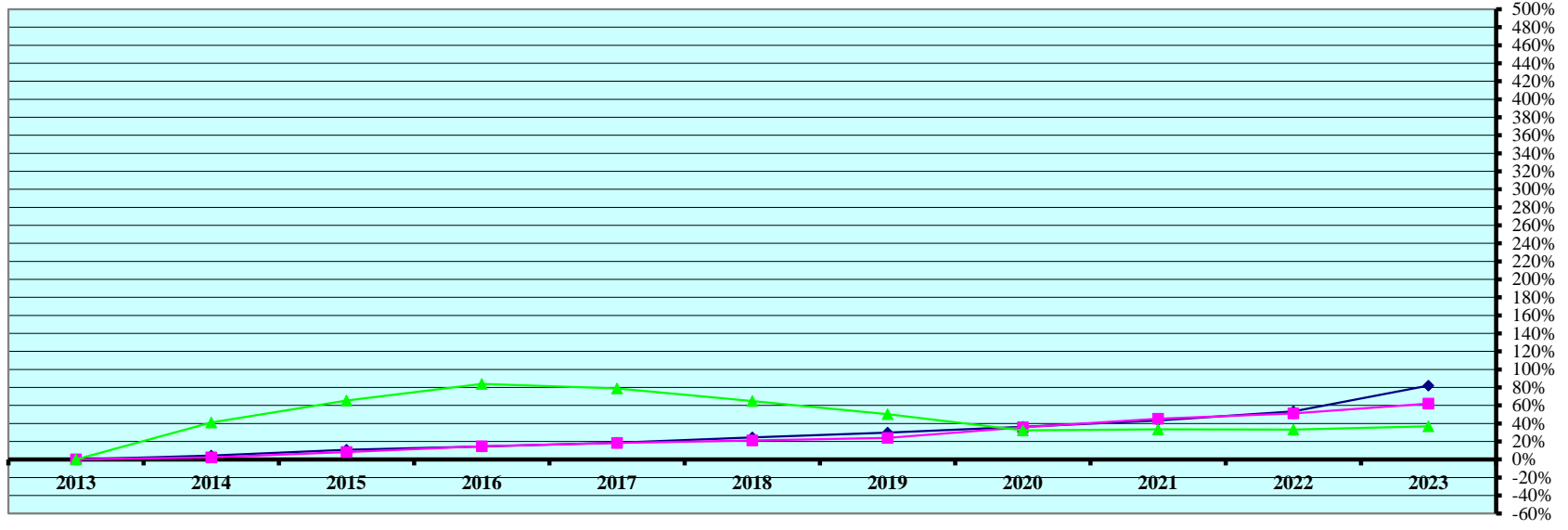
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	1,908,589,882	-	-	-	933,736,605	-	-	-	869,205,328	-	-	-
2014	1,988,521,459	79,931,577	4.19%	4.19%	955,806,956	22,070,351	2.36%	2.36%	1,225,521,509	356,316,181	40.99%	40.99%
2015	2,113,529,956	125,008,497	6.29%	10.74%	1,009,313,784	53,506,828	5.60%	8.09%	1,437,959,192	212,437,683	17.33%	65.43%
2016	2,185,075,580	71,545,624	3.39%	14.49%	1,071,007,558	61,693,774	6.11%	14.70%	1,598,530,137	160,570,945	11.17%	83.91%
2017	2,262,851,150	77,775,570	3.56%	18.56%	1,103,547,269	32,539,711	3.04%	18.19%	1,554,424,131	-44,106,006	-2.76%	78.83%
2018	2,378,453,150	115,602,000	5.11%	24.62%	1,130,896,413	27,349,144	2.48%	21.12%	1,432,226,721	-122,197,410	-7.86%	64.77%
2019	2,479,253,691	100,800,541	4.24%	29.90%	1,158,324,381	27,427,968	2.43%	24.05%	1,305,965,617	-126,261,104	-8.82%	50.25%
2020	2,602,930,303	123,676,612	4.99%	36.38%	1,267,104,019	108,779,638	9.39%	35.70%	1,149,833,378	-156,132,239	-11.96%	32.29%
2021	2,735,894,212	132,963,909	5.11%	43.35%	1,356,388,051	89,284,032	7.05%	45.26%	1,159,176,445	9,343,067	0.81%	33.36%
2022	2,929,185,916	193,291,704	7.07%	53.47%	1,412,063,817	55,675,766	4.10%	51.23%	1,158,399,330	-777,115	-0.07%	33.27%
2023	3,474,482,068	545,296,152	18.62%	82.04%	1,512,993,832	100,930,015	7.15%	62.04%	1,189,091,198	30,691,868	2.65%	36.80%

Rate Annual %chg: Residential & Recreational **6.17%** Commercial & Industrial **4.94%** Agricultural Land **3.18%**

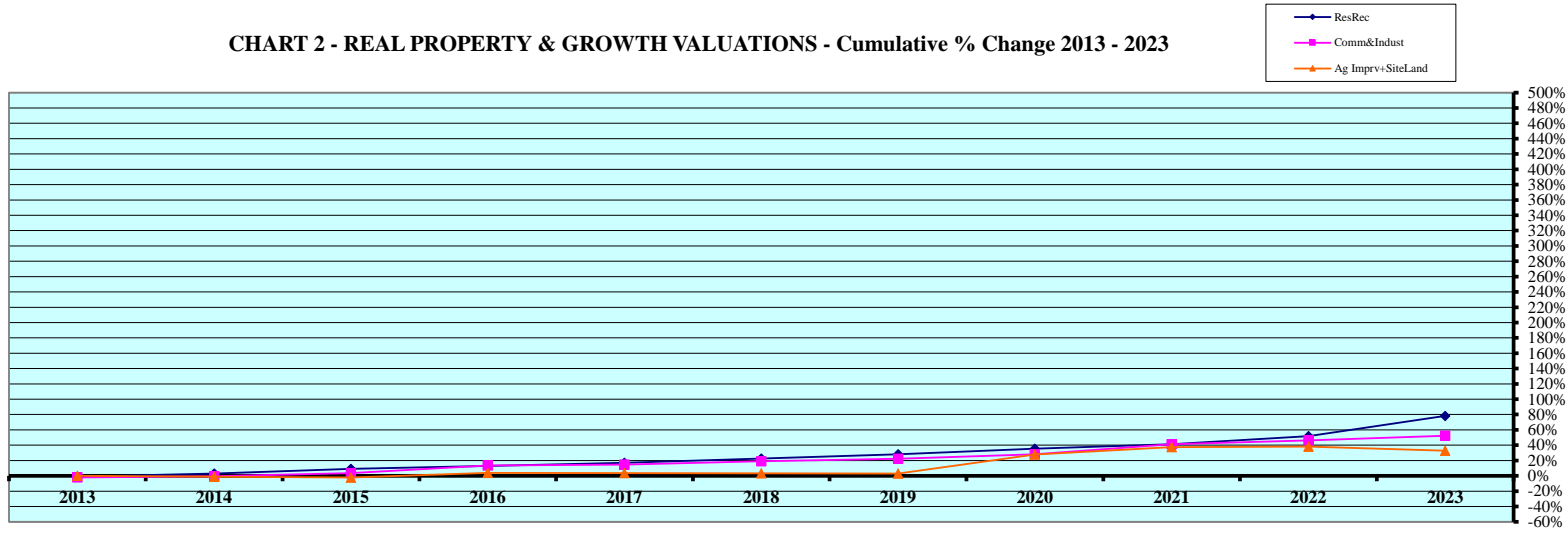
Cnty# **40**  
County **HALL**

**CHART 1**

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



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	1,908,589,882	21,126,981	1.11%	1,887,462,901	-	-1.11%	933,736,605	19,717,597	2.11%	914,019,008	-	-2.11%						
2014	1,988,521,459	24,289,478	1.22%	1,964,231,981	2.92%	2.92%	955,806,956	27,952,459	2.92%	927,854,497	-0.63%	-0.63%						
2015	2,113,529,956	29,533,661	1.40%	2,083,996,295	4.80%	9.19%	1,009,313,784	42,711,120	4.23%	966,602,664	1.13%	3.52%						
2016	2,185,075,580	27,974,114	1.28%	2,157,101,466	2.06%	13.02%	1,071,007,558	12,438,600	1.16%	1,058,568,958	4.88%	13.37%						
2017	2,262,851,150	28,931,170	1.28%	2,233,919,980	2.24%	17.05%	1,103,547,269	32,634,741	2.96%	1,070,912,528	-0.01%	14.69%						
2018	2,378,453,150	37,510,340	1.58%	2,340,942,810	3.45%	22.65%	1,130,896,413	19,672,353	1.74%	1,111,224,060	0.70%	19.01%						
2019	2,479,253,691	34,227,601	1.38%	2,445,026,090	2.80%	28.11%	1,158,324,381	16,662,908	1.44%	1,141,661,473	0.95%	22.27%						
2020	2,602,930,303	18,878,404	0.73%	2,584,051,899	4.23%	35.39%	1,267,104,019	69,635,857	5.50%	1,197,468,162	3.38%	28.24%						
2021	2,735,894,212	40,575,200	1.48%	2,695,319,012	3.55%	41.22%	1,356,388,051	38,666,437	2.85%	1,317,721,614	3.99%	41.12%						
2022	2,929,185,916	31,586,551	1.08%	2,897,599,365	5.91%	51.82%	1,412,063,817	46,102,772	3.26%	1,365,961,045	0.71%	46.29%						
2023	3,474,482,068	72,559,985	2.09%	3,401,922,083	16.14%	78.24%	1,512,993,832	90,796,777	6.00%	1,422,197,055	0.72%	52.31%						
Rate Ann%chg	6.17%			Resid & Recreat w/o growth			4.81%			4.94%			C & I w/o growth			1.58%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	92,441,751	33,001,923	125,443,674	1,995,631	1.59%	123,448,043	-	-		
2014	91,508,858	33,721,853	125,230,711	1,043,540	0.83%	124,187,171	-1.00%	-1.00%		
2015	90,406,390	34,914,993	125,321,383	2,588,824	2.07%	122,732,559	-1.99%	-2.16%		
2016	93,418,030	37,442,179	130,860,209	695,988	0.53%	130,164,221	3.86%	3.76%		
2017	92,445,453	38,596,290	131,041,743	999,747	0.76%	130,041,996	-0.63%	3.67%		
2018	93,500,150	37,544,200	131,044,350	1,482,263	1.13%	129,562,087	-1.13%	3.28%		
2019	104,547,484	40,982,153	145,529,637	16,232,772	11.15%	129,296,865	-1.33%	3.07%		
2020	100,890,499	60,950,511	161,841,010	1,414,709	0.87%	160,426,301	10.24%	27.89%		
2021	107,922,310	67,456,361	175,378,671	3,037,155	1.73%	172,341,516	6.49%	37.39%		
2022	126,010,717	49,413,276	175,423,993	2,095,578	1.19%	173,328,615	-1.17%	38.17%		
2023	120,994,725	50,893,740	171,888,465	5,361,479	3.12%	166,526,986	-5.07%	32.75%		
Rate Ann%chg	2.73%		4.43%		3.20%		Ag Imprv+Site w/o growth		0.83%	

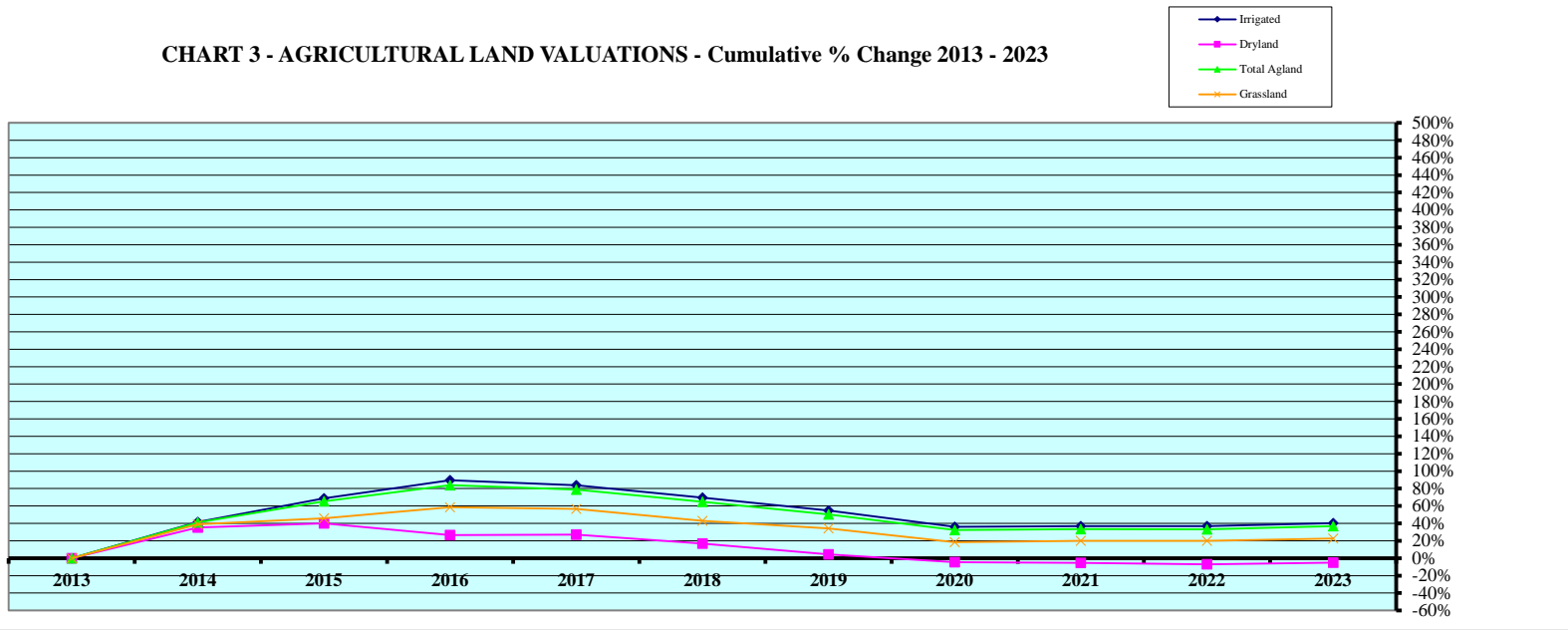
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 40  
County HALL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	763,918,911	-	-	-	43,303,231	-	-	-	57,356,521	-	-	-
2014	1,082,688,418	318,769,507	41.73%	41.73%	58,535,135	15,231,904	35.17%	35.17%	79,737,959	22,381,438	39.02%	39.02%
2015	1,289,135,983	206,447,565	19.07%	68.75%	60,645,935	2,110,800	3.61%	40.05%	83,652,957	3,914,998	4.91%	45.85%
2016	1,448,222,947	159,086,964	12.34%	89.58%	54,847,921	-5,798,014	-9.56%	26.66%	90,969,471	7,316,514	8.75%	58.60%
2017	1,405,070,373	-43,152,574	-2.98%	83.93%	55,053,920	205,999	0.38%	27.14%	89,815,258	-1,154,213	-1.27%	56.59%
2018	1,295,223,122	-109,847,251	-7.82%	69.55%	50,618,637	-4,435,283	-8.06%	16.89%	82,005,294	-7,809,964	-8.70%	42.97%
2019	1,183,382,405	-111,840,717	-8.63%	54.91%	45,198,154	-5,420,483	-10.71%	4.38%	76,977,038	-5,028,256	-6.13%	34.21%
2020	1,040,090,559	-143,291,846	-12.11%	36.15%	41,315,053	-3,883,101	-8.59%	-4.59%	67,942,071	-9,034,967	-11.74%	18.46%
2021	1,045,408,808	5,318,249	0.51%	36.85%	41,033,821	-281,232	-0.68%	-5.24%	68,851,328	909,257	1.34%	20.04%
2022	1,045,246,015	-162,793	-0.02%	36.83%	40,265,436	-768,385	-1.87%	-7.02%	68,842,531	-8,797	-0.01%	20.03%
2023	1,070,856,888	25,610,873	2.45%	40.18%	41,122,232	856,796	2.13%	-5.04%	70,352,379	1,509,848	2.19%	22.66%

Rate Ann.%chg: Irrigated **3.44%** Dryland **-0.52%** Grassland **2.06%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	513,014	-	-	-	4,113,651	-	-	-	869,205,328	-	-	-
2014	510,011	-3,003	-0.59%	-0.59%	4,049,986	-63,665	-1.55%	-1.55%	1,225,521,509	356,316,181	40.99%	40.99%
2015	489,552	-20,459	-4.01%	-4.57%	4,034,765	-15,221	-0.38%	-1.92%	1,437,959,192	212,437,683	17.33%	65.43%
2016	481,121	-8,431	-1.72%	-6.22%	4,008,677	-26,088	-0.65%	-2.55%	1,598,530,137	160,570,945	11.17%	83.91%
2017	422,651	-58,470	-12.15%	-17.61%	4,061,929	53,252	1.33%	-1.26%	1,554,424,131	-44,106,006	-2.76%	78.83%
2018	419,061	-3,590	-0.85%	-18.31%	3,960,607	-101,322	-2.49%	-3.72%	1,432,226,721	-122,197,410	-7.86%	64.77%
2019	408,020	-11,041	-2.63%	-20.47%	0	-3,960,607	-100.00%	-100.00%	1,305,965,617	-126,261,104	-8.82%	50.25%
2020	485,695	77,675	19.04%	-5.33%	0	0	-	-100.00%	1,149,833,378	-156,132,239	-11.96%	32.29%
2021	436,315	-49,380	-10.17%	-14.95%	3,446,173	3,446,173	-	-16.23%	1,159,176,445	9,343,067	0.81%	33.36%
2022	613,375	177,060	40.58%	19.56%	3,431,973	-14,200	-0.41%	-16.57%	1,158,399,330	-777,115	-0.07%	33.27%
2023	2,320,229	1,706,854	278.27%	352.27%	4,439,470	1,007,497	29.36%	7.92%	1,189,091,198	30,691,868	2.65%	36.80%

Cnty# **40**  
County **HALL**

Rate Ann.%chg: Total Agric Land **3.18%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	764,246,531	210,492	3,631			43,593,852	24,723	1,763			57,425,031	57,284	1,002		
2014	1,079,250,001	210,724	5,122	41.06%	41.06%	60,092,073	24,403	2,462	39.65%	39.65%	79,959,350	57,099	1,400	39.69%	39.69%
2015	1,283,307,450	214,636	5,979	16.74%	64.68%	62,670,453	21,463	2,920	18.58%	65.59%	84,088,413	55,835	1,506	7.55%	50.23%
2016	1,448,958,395	219,918	6,589	10.20%	81.47%	54,846,765	17,292	3,172	8.63%	79.88%	90,851,997	54,989	1,652	9.71%	64.81%
2017	1,406,215,274	220,442	6,379	-3.18%	75.70%	55,235,439	17,500	3,156	-0.49%	79.00%	90,091,327	54,612	1,650	-0.15%	64.56%
2018	1,296,732,361	220,237	5,888	-7.70%	62.17%	50,761,759	17,360	2,924	-7.36%	65.82%	82,483,246	53,999	1,528	-7.41%	52.38%
2019	1,185,437,889	218,817	5,417	-7.99%	49.21%	45,112,252	16,746	2,694	-7.87%	52.77%	77,040,614	50,467	1,527	-0.06%	52.28%
2020	1,040,801,148	218,166	4,771	-11.94%	31.40%	40,030,961	16,735	2,392	-11.20%	35.66%	68,380,807	49,653	1,377	-9.79%	37.38%
2021	1,039,962,737	218,067	4,769	-0.04%	31.35%	39,991,842	16,632	2,405	0.52%	36.36%	67,831,020	49,234	1,378	0.04%	37.43%
2022	1,046,492,425	219,428	4,769	0.00%	31.35%	40,262,606	16,838	2,391	-0.55%	35.61%	68,794,953	49,939	1,378	-0.01%	37.42%
2023	1,073,836,017	219,025	4,903	2.80%	35.04%	41,320,727	16,892	2,446	2.30%	38.72%	70,410,894	49,452	1,424	3.36%	42.03%

Rate Annual %chg Average Value/Acre: 3.05%

3.33%

3.57%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	464,410	4,648	100			4,118,778	7,718	534			869,848,602	304,865	2,853		
2014	511,693	4,654	110	10.05%	10.05%	4,103,759	7,686	534	0.04%	0.04%	1,223,916,876	304,566	4,019	40.84%	40.84%
2015	492,845	4,471	110	0.25%	10.32%	4,052,241	7,610	532	-0.27%	-0.23%	1,434,611,402	304,015	4,719	17.43%	65.39%
2016	477,034	4,313	111	0.34%	10.70%	4,026,828	7,693	523	-1.70%	-1.92%	1,599,161,019	304,205	5,257	11.40%	84.24%
2017	425,053	4,260	100	-9.80%	-0.14%	4,058,077	7,671	529	1.07%	-0.87%	1,556,025,170	304,485	5,110	-2.79%	79.11%
2018	421,770	4,228	100	0.00%	-0.15%	3,965,811	7,533	526	-0.49%	-1.36%	1,434,364,947	303,357	4,728	-7.48%	65.72%
2019	408,829	4,088	100	0.23%	0.09%	0	0				1,307,999,584	290,118	4,509	-4.65%	58.01%
2020	447,363	4,182	107	6.98%	7.07%	0	0				1,149,660,279	288,736	3,982	-11.68%	39.55%
2021	426,421	4,264	100	-6.52%	0.09%	0	0				1,148,212,020	288,198	3,984	0.06%	39.64%
2022	436,316	4,363	100	0.00%	0.09%	3,431,973	6,396	537		0.55%	1,159,418,273	296,964	3,904	-2.00%	36.84%
2023	2,275,612	4,551	500	400.00%	400.43%	4,559,925	6,169	739	37.76%	38.51%	1,192,403,175	296,089	4,027	3.15%	41.14%

40  
HALL

Rate Annual %chg Average Value/Acre: 3.51%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
62,895	HALL	340,719,669	76,912,037	204,797,111	3,473,255,716	1,392,525,006	120,468,826	1,226,352	1,189,091,198	120,994,725	50,893,740	25,288	6,970,909,668
cnty sectorvalue % of total value:		4.89%	1.10%	2.94%	49.82%	19.98%	1.73%	0.02%	17.06%	1.74%	0.73%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
647	ALDA	3,783,551	435,343	2,015,225	23,553,531	6,172,125	3,423,720	0	10,512	0	0	0	39,394,007
1.03%	%sector of county sector	1.11%	0.57%	0.98%	0.68%	0.44%	2.84%		0.00%				0.57%
	%sector of municipality	9.60%	1.11%	5.12%	59.79%	15.67%	8.69%		0.03%				100.00%
822	CAIRO	891,090	928,493	3,450,019	57,098,041	5,721,777	0	0	229,501	0	0	0	68,318,921
1.31%	%sector of county sector	0.26%	1.21%	1.68%	1.64%	0.41%			0.02%				0.98%
	%sector of municipality	1.30%	1.36%	5.05%	83.58%	8.38%			0.34%				100.00%
809	DONIPHAN	3,517,855	1,604,906	64,499	45,460,509	8,723,010	2,058,931	0	0	0	0	0	61,429,710
1.29%	%sector of county sector	1.03%	2.09%	0.03%	1.31%	0.63%	1.71%						0.88%
	%sector of municipality	5.73%	2.61%	0.10%	74.00%	14.20%	3.35%						100.00%
53,140	GRAND ISLAND	221,344,907	44,066,800	67,847,742	2,770,394,285	1,221,204,278	96,167,083	0	6,330,030	1,482,810	280,318	0	4,429,118,253
84.49%	%sector of county sector	64.96%	57.30%	33.13%	79.76%	87.70%	79.83%		0.53%	1.23%	0.55%		63.54%
	%sector of municipality	5.00%	0.99%	1.53%	62.55%	27.57%	2.17%		0.14%	0.03%	0.01%		100.00%
1,034	SHELTON	0	0	0	0	402,894	0	0	0	0	0	0	402,894
1.64%	%sector of county sector					0.03%							0.01%
	%sector of municipality					100.00%							100.00%
1,172	WOOD RIVER	11,184,570	1,621,651	3,857,574	57,332,723	42,586,480	0	0	0	0	0	0	116,582,998
1.86%	%sector of county sector	3.28%	2.11%	1.88%	1.65%	3.06%							1.67%
	%sector of municipality	9.59%	1.39%	3.31%	49.18%	36.53%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
57,625	Total Municipalities	240,721,974	48,657,194	77,235,060	2,953,839,093	1,284,810,567	101,649,735	0	6,570,043	1,482,810	280,318	0	4,715,246,790
91.62%	%all municip.sectors of cnty	70.65%	63.26%	37.71%	85.05%	92.26%	84.38%		0.55%	1.23%	0.55%		67.64%

40 HALL

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 28,008</b>	<b>Value : 6,881,995,325</b>	<b>Growth 129,598,636</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	-------------------------	------------------------------	---------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,930	50,106,847	690	26,438,927	180	11,731,224	2,800	88,276,998	
<b>02. Res Improve Land</b>	15,248	301,376,787	574	22,024,747	739	39,569,878	16,561	362,971,412	
<b>03. Res Improvements</b>	16,609	2,820,224,202	1,237	329,633,876	846	203,116,758	18,692	3,352,974,836	
<b>04. Res Total</b>	18,539	3,171,707,836	1,927	378,097,550	1,026	254,417,860	21,492	3,804,223,246	46,505,167
<b>% of Res Total</b>	86.26	83.37	8.97	9.94	4.77	6.69	76.74	55.28	35.88
<b>05. Com UnImp Land</b>	420	38,065,981	16	766,927	82	7,492,404	518	46,325,312	
<b>06. Com Improve Land</b>	2,089	200,573,739	49	4,410,886	116	17,727,009	2,254	222,711,634	
<b>07. Com Improvements</b>	2,169	1,080,504,468	46	15,999,267	182	124,568,865	2,397	1,221,072,600	
<b>08. Com Total</b>	2,589	1,319,144,188	62	21,177,080	264	149,788,278	2,915	1,490,109,546	60,477,032
<b>% of Com Total</b>	88.82	88.53	2.13	1.42	9.06	10.05	10.41	21.65	46.66
<b>09. Ind UnImp Land</b>	3	612,918	0	0	0	0	3	612,918	
<b>10. Ind Improve Land</b>	25	3,672,534	0	0	2	853,905	27	4,526,439	
<b>11. Ind Improvements</b>	30	98,152,273	0	0	2	25,624,023	32	123,776,296	
<b>12. Ind Total</b>	33	102,437,725	0	0	2	26,477,928	35	128,915,653	11,847,916
<b>% of Ind Total</b>	94.29	79.46	0.00	0.00	5.71	20.54	0.12	1.87	9.14
<b>13. Rec UnImp Land</b>	0	0	0	0	3	138,297	3	138,297	
<b>14. Rec Improve Land</b>	0	0	0	0	4	504,845	4	504,845	
<b>15. Rec Improvements</b>	0	0	0	0	20	692,765	20	692,765	
<b>16. Rec Total</b>	0	0	0	0	23	1,335,907	23	1,335,907	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.08	0.02	0.00
<b>Res &amp; Rec Total</b>	18,539	3,171,707,836	1,927	378,097,550	1,049	255,753,767	21,515	3,805,559,153	46,505,167
<b>% of Res &amp; Rec Total</b>	86.17	83.34	8.96	9.94	4.88	6.72	76.82	55.30	35.88
<b>Com &amp; Ind Total</b>	2,622	1,421,581,913	62	21,177,080	266	176,266,206	2,950	1,619,025,199	72,324,948
<b>% of Com &amp; Ind Total</b>	88.88	87.80	2.10	1.31	9.02	10.89	10.53	23.53	55.81
<b>17. Taxable Total</b>	21,161	4,593,289,749	1,989	399,274,630	1,315	432,019,973	24,465	5,424,584,352	118,830,115
<b>% of Taxable Total</b>	86.49	84.68	8.13	7.36	5.38	7.96	87.35	78.82	91.69

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	491	3,579,043	107,143,368	0	0	0
19. Commercial	68	21,445,934	211,189,338	11	102,728	19,113,177
20. Industrial	1	2,183,323	1,685,612	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	2	24,744	705,989	493	3,603,787	107,849,357
19. Commercial	22	804,799	26,953,458	101	22,353,461	257,255,973
20. Industrial	0	0	0	1	2,183,323	1,685,612
21. Other	0	0	0	0	0	0
22. Total Sch II				595	28,140,571	366,790,942

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	1	27,001	1	27,001	0
25. Total	0	0	0	0	1	27,001	1	27,001	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	965	49	329	1,343

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	43	4,960,177	16	2,625,823	2,472	913,538,761	2,531	921,124,761
28. Ag-Improved Land	5	1,006,283	0	0	957	364,800,053	962	365,806,336
29. Ag Improvements	5	992,798	19	383,806	987	169,076,271	1,011	170,452,875

30. Ag Total					3,542	1,457,383,972
--------------	--	--	--	--	-------	---------------

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	4	4.00	90,000	0	0.00	0	
33. HomeSite Improvements	4	0.00	943,610	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.22	880	
36. FarmSite Improv Land	4	7.71	30,844	0	0.00	0	
37. FarmSite Improvements	4	0.00	49,188	19	0.00	383,806	
38. FarmSite Total							
39. Road & Ditches	18	15.99	0	6	11.31	0	
40. Other- Non Ag Use	1	7.37	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	18	17.68	397,778	18	17.68	397,778	
32. HomeSite Improv Land	612	667.01	14,378,510	616	671.01	14,468,510	
33. HomeSite Improvements	653	0.00	124,540,017	657	0.00	125,483,627	9,626,609
34. HomeSite Total				<b>675</b>	<b>688.69</b>	<b>140,349,915</b>	
35. FarmSite UnImp Land	179	267.11	1,033,746	180	267.33	1,034,626	
36. FarmSite Improv Land	750	1,947.00	7,422,625	754	1,954.71	7,453,469	
37. FarmSite Improvements	895	0.00	44,536,254	918	0.00	44,969,248	1,141,912
38. FarmSite Total				<b>1,098</b>	<b>2,222.04</b>	<b>53,457,343</b>	
39. Road & Ditches	2,835	6,139.60	0	2,859	6,166.90	0	
40. Other- Non Ag Use	5	176.16	176,160	6	183.53	176,160	
41. Total Section VI				<b>1,773</b>	<b>9,261.16</b>	<b>193,983,418</b>	<b>10,768,521</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	131,025	2	117.38	131,025

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. Market Value	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



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	79,300.07	36.30%	479,318,652	41.84%	6,044.37
46. 1A	43,852.99	20.08%	255,234,329	22.28%	5,820.23
47. 2A1	37,419.12	17.13%	164,725,323	14.38%	4,402.17
48. 2A	31,331.98	14.34%	137,676,736	12.02%	4,394.13
49. 3A1	3,321.01	1.52%	14,147,519	1.23%	4,260.00
50. 3A	10,245.74	4.69%	43,646,745	3.81%	4,259.99
51. 4A1	9,684.80	4.43%	38,012,821	3.32%	3,925.00
52. 4A	3,289.69	1.51%	12,912,037	1.13%	3,925.00
<b>53. Total</b>	<b>218,445.40</b>	<b>100.00%</b>	<b>1,145,674,162</b>	<b>100.00%</b>	<b>5,244.67</b>
<b>Dry</b>					
54. 1D1	761.84	4.54%	2,133,168	5.18%	2,800.02
55. 1D	7,051.08	42.00%	19,818,070	48.15%	2,810.64
56. 2D1	1,691.70	10.08%	4,060,043	9.86%	2,399.98
57. 2D	1,912.85	11.39%	4,590,803	11.15%	2,399.98
58. 3D1	1,497.31	8.92%	3,166,829	7.69%	2,115.01
59. 3D	230.35	1.37%	487,186	1.18%	2,114.98
60. 4D1	1,093.87	6.52%	2,065,215	5.02%	1,887.99
61. 4D	2,550.40	15.19%	4,839,318	11.76%	1,897.47
<b>62. Total</b>	<b>16,789.40</b>	<b>100.00%</b>	<b>41,160,632</b>	<b>100.00%</b>	<b>2,451.58</b>
<b>Grass</b>					
63. 1G1	21,281.66	43.27%	30,964,867	44.30%	1,455.00
64. 1G	6,427.75	13.07%	9,376,745	13.41%	1,458.79
65. 2G1	4,404.79	8.96%	6,122,673	8.76%	1,390.00
66. 2G	13,280.97	27.00%	18,460,540	26.41%	1,390.00
67. 3G1	3,030.17	6.16%	3,984,668	5.70%	1,315.00
68. 3G	518.10	1.05%	681,290	0.97%	1,314.98
69. 4G1	104.42	0.21%	133,143	0.19%	1,275.07
70. 4G	136.39	0.28%	173,891	0.25%	1,274.95
<b>71. Total</b>	<b>49,184.25</b>	<b>100.00%</b>	<b>69,897,817</b>	<b>100.00%</b>	<b>1,421.14</b>
<hr/>					
<b>Irrigated Total</b>	<b>218,445.40</b>	<b>74.05%</b>	<b>1,145,674,162</b>	<b>90.68%</b>	<b>5,244.67</b>
<b>Dry Total</b>	<b>16,789.40</b>	<b>5.69%</b>	<b>41,160,632</b>	<b>3.26%</b>	<b>2,451.58</b>
<b>Grass Total</b>	<b>49,184.25</b>	<b>16.67%</b>	<b>69,897,817</b>	<b>5.53%</b>	<b>1,421.14</b>
72. Waste	4,714.18	1.60%	2,357,082	0.19%	500.00
73. Other	5,844.68	1.98%	4,310,861	0.34%	737.57
74. Exempt	10,847.02	3.68%	5,888,111	0.47%	542.83
<b>75. Market Area Total</b>	<b>294,977.91</b>	<b>100.00%</b>	<b>1,263,400,554</b>	<b>100.00%</b>	<b>4,283.03</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1,079.07	5,358,158	514.00	2,511,677	216,852.33	1,137,804,327	218,445.40	1,145,674,162
<b>77. Dry Land</b>	72.21	183,795	38.33	91,168	16,678.86	40,885,669	16,789.40	41,160,632
<b>78. Grass</b>	206.29	292,143	11.47	16,688	48,966.49	69,588,986	49,184.25	69,897,817
<b>79. Waste</b>	23.04	11,520	10.82	5,410	4,680.32	2,340,152	4,714.18	2,357,082
<b>80. Other</b>	0.00	0	0.00	0	5,844.68	4,310,861	5,844.68	4,310,861
<b>81. Exempt</b>	737.19	94,452	138.81	0	9,971.02	5,793,659	10,847.02	5,888,111
<b>82. Total</b>	<b>1,380.61</b>	<b>5,845,616</b>	<b>574.62</b>	<b>2,624,943</b>	<b>293,022.68</b>	<b>1,254,929,995</b>	<b>294,977.91</b>	<b>1,263,400,554</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	218,445.40	74.05%	1,145,674,162	90.68%	5,244.67
<b>Dry Land</b>	16,789.40	5.69%	41,160,632	3.26%	2,451.58
<b>Grass</b>	49,184.25	16.67%	69,897,817	5.53%	1,421.14
<b>Waste</b>	4,714.18	1.60%	2,357,082	0.19%	500.00
<b>Other</b>	5,844.68	1.98%	4,310,861	0.34%	737.57
<b>Exempt</b>	10,847.02	3.68%	5,888,111	0.47%	542.83
<b>Total</b>	<b>294,977.91</b>	<b>100.00%</b>	<b>1,263,400,554</b>	<b>100.00%</b>	<b>4,283.03</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Alda	16	248,181	220	2,825,786	221	23,403,081	237	26,477,048	187,681
83.2 Cairo	33	705,345	327	5,252,577	331	58,703,040	364	64,660,962	492,978
83.3 Doniphan	18	300,345	273	4,274,191	276	49,766,992	294	54,341,528	196,084
83.4 Grand Island	124	2,464,934	4	98,814	72	4,208,120	196	6,771,868	2,344,072
83.5 Grand Island 1	249	5,327,925	6,368	90,528,873	6,332	806,857,490	6,581	902,714,288	6,478,713
83.6 Grand Island 2	541	16,549,958	3,810	122,742,994	4,127	976,152,663	4,668	1,115,445,615	12,276,951
83.7 Grand Island 3	606	20,635,435	261	6,817,570	799	296,258,007	1,405	323,711,012	3,416,557
83.8 Grand Island 4	133	777,345	368	2,119,963	7	1,766,219	140	4,663,527	3,956,075
83.9 Grand Island 5	58	572,307	173	3,276,916	180	12,945,936	238	16,795,159	179,714
83.10 Grand Island 6	145	3,876,932	3,021	57,615,160	3,058	523,545,619	3,203	585,037,711	1,995,875
83.11 High Dens Rural Sub	482	18,356,841	277	8,832,594	728	218,839,502	1,210	246,028,937	1,864,803
83.12 Kuester Lake	71	1,265,000	0	0	71	17,463,805	142	18,728,805	240,949
83.13 Mh In Courts	1	14,660	0	0	897	18,157,767	898	18,172,427	139,828
83.14 Recreational	2	31,189	1	48,266	16	656,912	18	736,367	0
83.15 Rural	125	9,108,849	394	24,588,197	476	109,554,692	601	143,251,738	5,916,625
83.16 Rural Sub	141	7,133,190	640	28,728,492	689	166,443,572	830	202,305,254	5,302,135
83.17 Wood River	58	1,046,859	428	5,725,864	432	68,944,184	490	75,716,907	1,516,127
84 Residential Total	2,803	88,415,295	16,565	363,476,257	18,712	3,353,667,601	21,515	3,805,559,153	46,505,167

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Alda	4	111,877	38	1,394,709	39	10,570,074	43	12,076,660	1,085,540
85.2	Cairo	5	41,895	42	1,522,295	44	5,588,183	49	7,152,373	3,531
85.3	Doniphan	8	165,503	42	1,270,122	43	13,490,458	51	14,926,083	0
85.4	Gi Downtown	7	214,110	338	6,685,829	353	58,349,997	360	65,249,936	1,122,863
85.5	Grand Island	395	39,567,781	1,599	192,595,992	1,649	1,084,126,674	2,044	1,316,290,447	44,716,029
85.6	Grand Island 1	2	39,902	9	481,196	9	2,078,601	11	2,599,699	118,921
85.7	Grand Island 2	1	70,013	2	116,634	2	634,652	3	821,299	0
85.8	Grand Island 6	0	0	1	185,474	1	2,571,740	1	2,757,214	1,525,328
85.9	High Dens Rural Sub	6	22,707	1	93,825	1	120,860	7	237,392	0
85.10	Kuester Lake	0	0	0	0	1	715,500	1	715,500	0
85.11	Rural	59	5,086,408	83	13,155,417	155	92,025,915	214	110,267,740	23,150,684
85.12	Rural Sub	19	1,411,348	53	7,551,846	54	33,635,972	73	42,599,166	0
85.13	Wood River	15	206,686	73	2,184,734	78	40,940,270	93	43,331,690	602,052
86	Commercial Total	521	46,938,230	2,281	227,238,073	2,429	1,344,848,896	2,950	1,619,025,199	72,324,948

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	21,281.66	43.27%	30,964,867	44.30%	1,455.00
88. 1G	6,427.75	13.07%	9,376,745	13.41%	1,458.79
89. 2G1	4,404.79	8.96%	6,122,673	8.76%	1,390.00
90. 2G	13,280.97	27.00%	18,460,540	26.41%	1,390.00
91. 3G1	3,030.17	6.16%	3,984,668	5.70%	1,315.00
92. 3G	518.10	1.05%	681,290	0.97%	1,314.98
93. 4G1	104.42	0.21%	133,143	0.19%	1,275.07
94. 4G	136.39	0.28%	173,891	0.25%	1,274.95
95. Total	49,184.25	100.00%	69,897,817	100.00%	1,421.14
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	49,184.25	100.00%	69,897,817	100.00%	1,421.14
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	49,184.25	100.00%	69,897,817	100.00%	1,421.14

**2024 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

40 Hall

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	3,473,255,716	3,804,223,246	330,967,530	9.53%	46,505,167	8.19%
02. Recreational	1,226,352	1,335,907	109,555	8.93%	0	8.93%
03. Ag-Homesite Land, Ag-Res Dwelling	120,994,725	140,349,915	19,355,190	16.00%	9,626,609	8.04%
<b>04. Total Residential (sum lines 1-3)</b>	<b>3,595,476,793</b>	<b>3,945,909,068</b>	<b>350,432,275</b>	<b>9.75%</b>	<b>56,131,776</b>	<b>8.19%</b>
05. Commercial	1,392,525,006	1,490,109,546	97,584,540	7.01%	60,477,032	2.66%
06. Industrial	120,468,826	128,915,653	8,446,827	7.01%	11,847,916	-2.82%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>1,512,993,832</b>	<b>1,619,025,199</b>	<b>106,031,367</b>	<b>7.01%</b>	<b>72,324,948</b>	<b>2.23%</b>
08. Ag-Farmsite Land, Outbuildings	50,717,580	53,457,343	2,739,763	5.40%	1,141,912	3.15%
09. Minerals	25,288	27,001	1,713	6.77	0	6.77%
10. Non Ag Use Land	176,160	176,160	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>50,919,028</b>	<b>53,660,504</b>	<b>2,741,476</b>	<b>5.38%</b>	<b>1,141,912</b>	<b>3.14%</b>
12. Irrigated	1,070,856,888	1,145,674,162	74,817,274	6.99%		
13. Dryland	41,122,232	41,160,632	38,400	0.09%		
14. Grassland	70,352,379	69,897,817	-454,562	-0.65%		
15. Wasteland	2,320,229	2,357,082	36,853	1.59%		
16. Other Agland	4,439,470	4,310,861	-128,609	-2.90%		
<b>17. Total Agricultural Land</b>	<b>1,189,091,198</b>	<b>1,263,400,554</b>	<b>74,309,356</b>	<b>6.25%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>6,348,480,851</b>	<b>6,881,995,325</b>	<b>533,514,474</b>	<b>8.40%</b>	<b>129,598,636</b>	<b>6.36%</b>

## 2024 Assessment Survey for Hall County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	4 with no open positions
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$789,961.80
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$15,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$33,700
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The budget for the computer system is maintained by the County IT Department.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS SEPTEMBER 2021
2.	<b>CAMA software:</b>
	MIPS SEPTEMBER 2021
3.	<b>Personal Property software:</b>
	MIPS SEPTEMBER 2021
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://grandislandne.map.beehere.net/">http://grandislandne.map.beehere.net/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	County GIS Department
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes



<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Alda, Cairo, Doniphan, Grand Island, and Wood River are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	May 1942; updated 1967

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal
<b>2.</b>	<b>GIS Services:</b>
	None
<b>3.</b>	<b>Other services:</b>
	The County Board contracts with Stanard Appraisal as a referee for CBOE.

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes - Stanard Appraisal and Lake Mac Assessment
<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>
	Recommendation of the assessor
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Appraisal service sets values for parcels under review with approval by county assessor.

## 2024 Residential Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>																																		
	The staff appraisers.																																		
<b>2.</b>	<b>List the valuation group 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="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grand Island Area 1 - Original town and oldest subdivisions. The majority of homes in this area were built Pre World War II. As is typical in older neighborhoods the homes contain a wide variety of quality and condition.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Grand Island Area 2 - mainly built after 1960, desirable homes in nice neighborhoods.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Grand Island Area 3 - High end homes. Mainly built in the 1990's and 2000's although some subdivisions were developed as early as the 1970's.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Grand Island Area 4 - Copper Creek Subdivisions; affordable housing built in or after 2013. The majority of sales in this area are still new construction, although some of the original houses are starting to resell.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Grand Island Area 5 - Mobile homes in Grand Island. These are subdivisions which primarily consist of manufactured housing, although some stick built homes are also included.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Grand Island Area 6 - These are older homes in Grand Island, they are similar to area 1, but the majority of the properties are somewhat newer and are generally better kept. There are a number of rental homes and first-time homebuyers properties in this area.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Cairo - Small community located on highway 2 northwest of Grand Island with a K-12 school.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Alda - Small community located on Highway 30 west of Grand Island. There is only a primary school in Alda, it provides affordable housing for commuters into Grand Island.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Wood River - Small Community on Highway 30 west of Grand Island with a K-12 school system.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Doniphan - Small community located on Highway 34 equal distance to Grand Island and Hastings, Doniphan does have a K-12 school, a slightly higher residential market due to it's proximity to both Cities.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Recreational. Parcels whose use has been determined to be recreational, mostly along the river. These parcels can be manufactured housing or lot cabin, and contain diverse improvements.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Rural. All residences not in an identified subdivision and located outside of any city limits.</td> </tr> <tr> <td style="text-align: center;">13</td> <td>Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be scattered and less homogenous.</td> </tr> <tr> <td style="text-align: center;">14</td> <td>High Density Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be homogenous. Includes Kuester Lake and Amick Acres.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Grand Island Area 1 - Original town and oldest subdivisions. The majority of homes in this area were built Pre World War II. As is typical in older neighborhoods the homes contain a wide variety of quality and condition.	2	Grand Island Area 2 - mainly built after 1960, desirable homes in nice neighborhoods.	3	Grand Island Area 3 - High end homes. Mainly built in the 1990's and 2000's although some subdivisions were developed as early as the 1970's.	4	Grand Island Area 4 - Copper Creek Subdivisions; affordable housing built in or after 2013. The majority of sales in this area are still new construction, although some of the original houses are starting to resell.	5	Grand Island Area 5 - Mobile homes in Grand Island. These are subdivisions which primarily consist of manufactured housing, although some stick built homes are also included.	6	Grand Island Area 6 - These are older homes in Grand Island, they are similar to area 1, but the majority of the properties are somewhat newer and are generally better kept. There are a number of rental homes and first-time homebuyers properties in this area.	7	Cairo - Small community located on highway 2 northwest of Grand Island with a K-12 school.	8	Alda - Small community located on Highway 30 west of Grand Island. There is only a primary school in Alda, it provides affordable housing for commuters into Grand Island.	9	Wood River - Small Community on Highway 30 west of Grand Island with a K-12 school system.	10	Doniphan - Small community located on Highway 34 equal distance to Grand Island and Hastings, Doniphan does have a K-12 school, a slightly higher residential market due to it's proximity to both Cities.	11	Recreational. Parcels whose use has been determined to be recreational, mostly along the river. These parcels can be manufactured housing or lot cabin, and contain diverse improvements.	12	Rural. All residences not in an identified subdivision and located outside of any city limits.	13	Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be scattered and less homogenous.	14	High Density Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be homogenous. Includes Kuester Lake and Amick Acres.	AG OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																																		
1	Grand Island Area 1 - Original town and oldest subdivisions. The majority of homes in this area were built Pre World War II. As is typical in older neighborhoods the homes contain a wide variety of quality and condition.																																		
2	Grand Island Area 2 - mainly built after 1960, desirable homes in nice neighborhoods.																																		
3	Grand Island Area 3 - High end homes. Mainly built in the 1990's and 2000's although some subdivisions were developed as early as the 1970's.																																		
4	Grand Island Area 4 - Copper Creek Subdivisions; affordable housing built in or after 2013. The majority of sales in this area are still new construction, although some of the original houses are starting to resell.																																		
5	Grand Island Area 5 - Mobile homes in Grand Island. These are subdivisions which primarily consist of manufactured housing, although some stick built homes are also included.																																		
6	Grand Island Area 6 - These are older homes in Grand Island, they are similar to area 1, but the majority of the properties are somewhat newer and are generally better kept. There are a number of rental homes and first-time homebuyers properties in this area.																																		
7	Cairo - Small community located on highway 2 northwest of Grand Island with a K-12 school.																																		
8	Alda - Small community located on Highway 30 west of Grand Island. There is only a primary school in Alda, it provides affordable housing for commuters into Grand Island.																																		
9	Wood River - Small Community on Highway 30 west of Grand Island with a K-12 school system.																																		
10	Doniphan - Small community located on Highway 34 equal distance to Grand Island and Hastings, Doniphan does have a K-12 school, a slightly higher residential market due to it's proximity to both Cities.																																		
11	Recreational. Parcels whose use has been determined to be recreational, mostly along the river. These parcels can be manufactured housing or lot cabin, and contain diverse improvements.																																		
12	Rural. All residences not in an identified subdivision and located outside of any city limits.																																		
13	Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be scattered and less homogenous.																																		
14	High Density Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be homogenous. Includes Kuester Lake and Amick Acres.																																		
AG OB	Agricultural Outbuildings																																		
AG DW	Agricultural Dwellings																																		

3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Only the cost approach is used for residential properties in Hall County.
4.	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Hall County utilizes one depreciation table based on the local market with economic adjustments by location.
5.	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, one table is used with economic depreciation adjusted for valuation groups.
6.	<b>Describe the methodology used to determine the residential lot values?</b>
	Depending on the location, the county uses square feet, or acre methodology. Vacant lot sales have also been averaged to come up with lot values.
7.	<b>How are rural residential site values developed?</b>
	Rural residential site values are based on sales analysis and comparison to the surrounding counties. Rural residential subdivisions are valued differently than rural residential acreages not in subdivisions.
8.	<b>Are there form 191 applications on file?</b>
	No
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	N/A

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2022	2022	2019-2022
	2	2019	2022	2022	2019-2022
	3	2019	2019	2022	2019-2022
	4	2019	2022	2022	2019-2022
	5	2019	2022	2022	2019-2022
	6	2019	2022	2022	2019-2022
	7	2019	2022	2022	2019
	8	2019	2022	2022	2019
	9	2019	2022	2022	2019
	10	2019	2022	2022	2021
	11	2019	2022	2022	2017
	12	2019	2022	2022	2017-2021
	13	2019	2022	2022	2017-2021
	14	2019	2022	2022	2023
	AG OB	2019	2022	2023	2023
	AG DW	2019	2022	2023	2023
The 2022 costing was applied to valuation groups that had desk reviews done.					

## 2024 Commercial Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The staff appraisers and Standard Appraisal for new construction.																		
<b>2.</b>	<b>List the valuation group recognized in 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;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grand Island - Is a very active economic hub for the county and surrounding area</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cairo - A bedroom community for Grand Island, it has some business activity.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Alda - A bedroom community for Grand Island, it has limited commercial activity.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Wood River - A bedroom community for Grand Island, there is some commercial activity.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Doniphan - A small community, there is some commercial activity.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural - All commercial properties not in an identified subdivision and located outside of corporate limits of any town.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Rural Subdivisions - All rural commercial properties located in platted subdivisions outside of corporate limits of any town.</td> </tr> <tr> <td style="text-align: center;">99</td> <td>Grand Island Downtown - Commercial properties in the original downtown district.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Grand Island - Is a very active economic hub for the county and surrounding area	2	Cairo - A bedroom community for Grand Island, it has some business activity.	3	Alda - A bedroom community for Grand Island, it has limited commercial activity.	4	Wood River - A bedroom community for Grand Island, there is some commercial activity.	5	Doniphan - A small community, there is some commercial activity.	6	Rural - All commercial properties not in an identified subdivision and located outside of corporate limits of any town.	7	Rural Subdivisions - All rural commercial properties located in platted subdivisions outside of corporate limits of any town.	99	Grand Island Downtown - Commercial properties in the original downtown district.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Grand Island - Is a very active economic hub for the county and surrounding area																		
2	Cairo - A bedroom community for Grand Island, it has some business activity.																		
3	Alda - A bedroom community for Grand Island, it has limited commercial activity.																		
4	Wood River - A bedroom community for Grand Island, there is some commercial activity.																		
5	Doniphan - A small community, there is some commercial activity.																		
6	Rural - All commercial properties not in an identified subdivision and located outside of corporate limits of any town.																		
7	Rural Subdivisions - All rural commercial properties located in platted subdivisions outside of corporate limits of any town.																		
99	Grand Island Downtown - Commercial properties in the original downtown district.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	The cost approach is used when the income data is not available for the income producing properties. The income approach is used for Section 42 housing.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Hall County will contract out appraisal assignments for unique commercial properties; generally the contract appraiser will develop all three approaches to market value and will rely on sales from outside the county to develop values.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Hall County relies on the local market information for depreciation studies and was most recently studied in 2020.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	No, however, economic depreciation will be applied to each valuation group as warranted based on the market study done by the contract appraiser.																		
<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 Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2020	2022	2022	2019-2020
	2	2020	2022	2022	2019-2020
	3	2020	2022	2022	2019-2020
	4	2020	2022	2022	2019-2020
	5	2020	2022	2022	2019-2020
	6	2020	2022	2022	2019-2020
	7	2020	2022	2022	2019-2020
	99	2020	2022	2022	2019-2020

## 2024 Agricultural Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The 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="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</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> <td style="text-align: center;">2018-2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The entire county is considered one market area. No unique market attributes have been recognized.	2018-2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	The entire county is considered one market area. No unique market attributes have been recognized.	2018-2021						
	The county began completing a systematic land use review in 2019 and is ongoing. Land use is continually updated when notified with NRD changes.							
<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. Since the county is 75% irrigated land, and soils are relatively similar in the county, there has not been a need to develop market areas.							
<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 to differentiate rural residential and recreation land from agricultural land. There are few recreational parcels in the county, and they are primarily along the Platte River and are improved with cabins and/or mobile homes.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes; farm home sites carry the same first acre value as the rural residential acreages that are not in subdivisions.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	The county has feedlots and vineyards. The feedlots are currently assessed as dryland, and the vineyards are currently assessed as irrigated cropland.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Currently there are 4 parcels enrolled in WRP. Those acres have been identified and are flat valued at \$1,000 per acre based on a sales study of the surrounding area.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	No							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							

	3
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Sales are studied for any non-agricultural influence.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



2023 PLAN OF ASSESSMENT FOR HALL COUNTY  
ASSESSMENT YEARS 2024, 2025 AND 2026

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, 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.

**2024**

During calendar year 2024, the Assessor's Office plans to accomplish the following:

- **Residential:**
  1. We continually review valuations and assessment levels for problem areas and any necessary adjustments. Adjustments may be made by reviewing the subdivision; either in person or with pictometry.
  2. We will keep working on the 6 year review properties. The field appraisal staff will start review by valuation group for 2024. A detailed list can be provided upon request.
  3. We will continue to send out questionnaires to the owner of record before doing a subdivision in the 6 year review cycle. This gives us information about the home and also notifies them when we will be in the neighborhood. We have had a wonderful response to these.
  4. The new Pictometry flight was done in February of 2022. We will use change finder to locate and list any properties that have changed.
  5. I also plan on updating the depreciation table for Grand Island again. I will do a study of arm's length transactions and create a new depreciation table based on sales and condition. I am noticing an upward trend with older homes selling tremendously higher than the assessed value.
- **Agricultural Land:**
  1. Every year we update ag land use and soil types (with our GIS department). The NRCS office sends us land updates with an overlay that the GIS department uses to notify us of any land use changes.
  2. We will also work with the GIS department to double check acres, soil type, and land use in South Loup, Mayfield, Prairie Creek, and Lake Townships.

- **Commercial:**

1. Since a full commercial review was performed in 2019 thru 2020 we will just continue to follow the market by studying sales. We will make any adjustments as needed.
2. We contract with Standard Appraisal for our large commercial permits. We will continue to do this.

## **2025**

During calendar year 2025, the Assessor's Office plans to accomplish the following:

- **Residential:**

1. We will continue using change finder to locate and list any properties that have changed since 2022. There will be a new flight in the spring of 2025.
2. We will keep working on the 6 year review cycle. They will be reviewing by valuation group. A detailed list can be provided upon request.
3. We continue to send out questionnaires to the owner of record before doing a subdivision in the 6 year review cycle. This gives us information about the home and also notifies them when we will be in the neighborhood.

- **Agricultural Land:**

1. We will continue working with the GIS department to double check acres, soil type, and land use in Cameron, Harrison, Center, and Washington townships. Beyond that we will keep our land use current according to the information the NRCS office provides.

- **Commercial:**

1. We will continue to follow the market by studying sales. We will make any adjustments as needed.
2. We would also like to measure and take updated pictures of all exempt properties so there is a detailed record of them.
3. We will continue to contract with Standard Appraisal for review of commercial permits.

## **2026**

During calendar year 2026, the Assessor's Office plans to accomplish the following:

- **Residential:**

1. We will continue to review valuations and assessment levels for problem areas and make any necessary adjustments.
2. The field appraisal staff will keep working on the 6 year review work. I would like the field appraisal staff to focus on the small towns for 2026. A detailed list can be provided upon request.
3. We will keep working with the Pictometry flight info. We will be using change finder to locate and list any properties that have changed since 2025. (if not already completed)
4. We would also like to measure and have pictures of all exempt properties so there is a detailed record of them.

- **Agricultural Land:**

1. Review ag parcels for land use and soil changes.
2. We will also work with the GIS department to double check acres and use in Jackson, Wood River, Alda, and Doniphan townships. Beyond that we will keep our land use current according to the information the NRCS office provides.

- **Commercial:**

1. We will just continue to follow the market by studying sales. We will make any adjustments as needed.
2. We would also like to measure and take updated pictures of all exempt properties so there is a detailed record of them.
3. We will continue to contract with Standard Appraisal for review of commercial permits.

The breakdown of value in Hall County for 2023 is approximately as follows:

Real Estate	91.24%
Personal Property	4.94%
Centrally Assessed	<u>3.82%</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.

## SPECIAL VALUATION METHODOLOGY

Hall County has received 3 applications for special value. All 3 applications were from the same land owner and are approximately 2 miles outside of the municipal boundary of Grand Island. When studying these, we reviewed the ag land sales to determine if sales outside of Grand Island influenced ag land. There were a few of those sales, but it was determined that they were not qualified because of development or non-ag influence. We also compared our agland values with the surrounding counties. In studying that we determined that our land was comparable to theirs and a special valuation does not apply.