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**DEPARTMENT OF REVENUE**

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**HALL COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled 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

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Kristi Wold, Hall County Assessor

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## Introduction

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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.

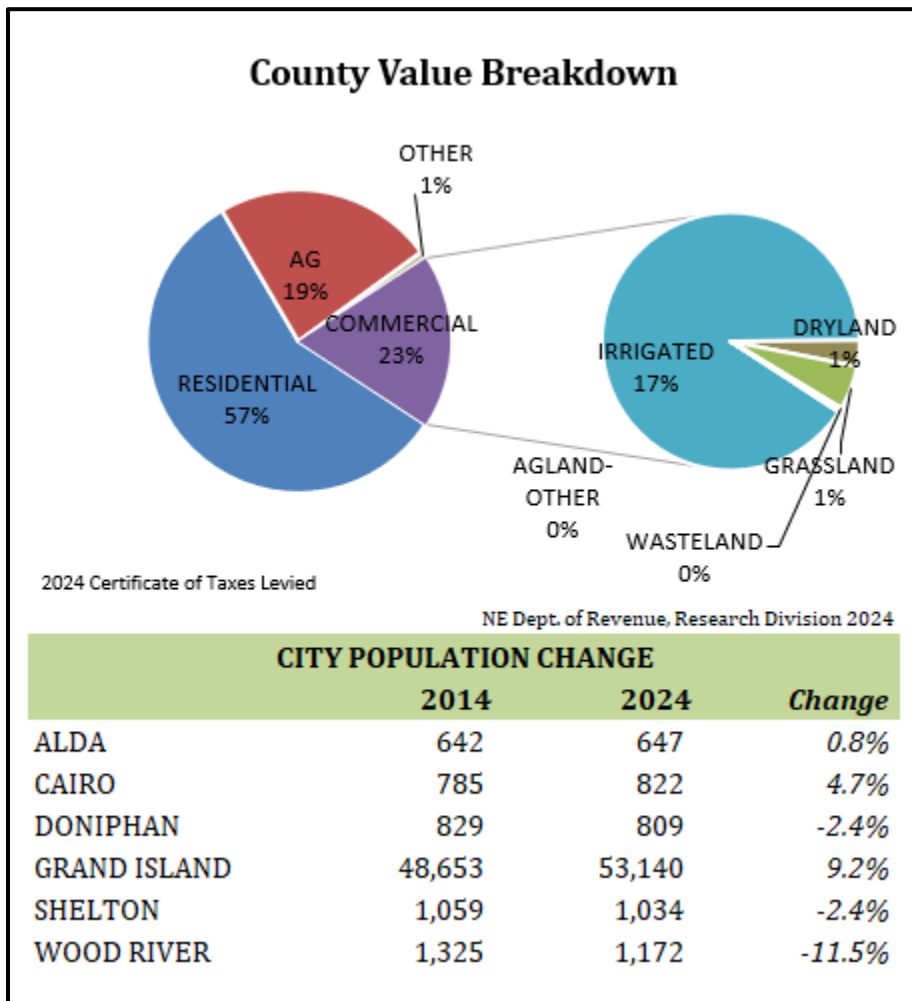
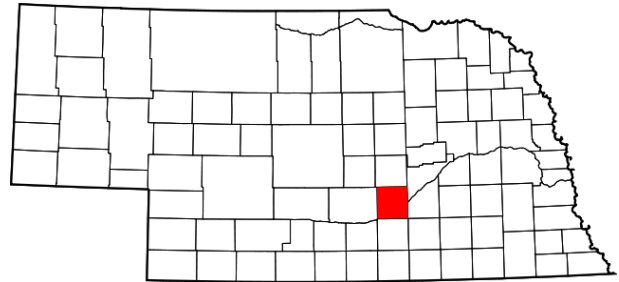
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 62,197 residents, per the Census Bureau Quick Facts for 2023, a 1% population decrease over the 2020 U.S. Census. Reports indicate that 63% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$204,790 (2024 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 1,856 employer establishments with total employment of 33,142 a 1% increase 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.

## 2025 Residential Correlation for Hall County

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### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is slightly above the statewide average. The county assessor provides descriptions for most sales that are disqualified. The Division provided a spreadsheet of qualified sales including possible outliers, in which the county assessor disqualified sales based on review. Although improvement is recorded in comparison to the previous assessment year, 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 six-year inspection and review cycle of the county is examined. Residential properties are valued by the county assessor and staff, including pick-up work and revaluations. The county remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed.

The county assessor has a written methodology on file.

## 2025 Residential Correlation for Hall County

2025 Residential Assessment Details for Hall County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Grand Island Area 1	2019	2022	2022	2024*	12% increase to improvements
2	Grand Island Area 2	2019	2022	2022	2019-2022	8.5% increase to improvements
3	Grand Island Area 3	2019	2019	2022	2019-2022	5.5% increase to improvements
4	Grand Island Area 4	2019	2022	2022	2019-2022	3% increase to improvements
5	Grand Island Area 5	2019	2022	2022	2019-2022	
6	Grand Island Area 6	2019	2022	2022	2019-2022	7% increase to improvements
7	Cairo	2019	2022	2022	2019	7% increase to improvements excluding neighborhood Centura Hills
8	Alda	2019	2022	2022	2019	2.5% increase to improvements
9	Wood River	2019	2022	2022	2019	4% increase to improvements
10	Doniphan	2019	2022	2022	2021	3% increase to improvements
11	Recreational	2019	2022	2022	2017	
12	Rural	2019	2022	2022	2017-2021	
13	Rural Subdivisions	2019	2022	2022	2017-2021	4% increase to improvements
14	High Density Rural Subdivisions	2019	2022	2022	2023	5.5% increase to improvements. Neighborhood Kuester Lake received a 14% increase to dwellings and increased leasehold.
<u>Additional comments:</u>						
Pick-up work was completed by the assessor and staff and placed on the assessment roll.						
* = assessment action for current year						

### *Description of Analysis*

The statistical sample in the residential class consists of 1,276 sales, with all measures of central tendency within acceptable range. The qualitative statistics are also within the acceptable range.

All valuation groups with sufficient sales have a median within the acceptable range. Valuation Group 12 has a median above the recommended range with 5 sales, the PRD is high. An array of sales around the median is 70% to 135%, the dispersion in this small sample makes the median calculation unreliable for measurement purposes. Valuation Group 9 has a median and weighted mean within the acceptable range, the mean is high. The COD and PRD are above the acceptable range. An extreme outlier exists in this valuation group with a ratio of 487%. Removing the 487% ratio brings all statistics within acceptable range.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 compared with the 2024 Certificate of Taxes Levied Report (CTL) indicates that the sales file and the abstract changed at similar rates.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments for residential property in Hall County are uniform. The quality of assessment complies with generally accepted mass appraisal techniques.

## 2025 Residential Correlation for Hall County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	436	92.27	95.80	94.57	16.91	101.30
2	306	94.11	94.16	94.90	09.48	99.22
3	59	95.87	95.21	94.72	12.14	100.52
4	47	94.30	95.35	94.70	06.82	100.69
5	17	92.62	93.12	90.72	23.38	102.65
6	235	92.78	95.77	94.02	14.84	101.86
7	28	93.09	92.90	93.42	09.58	99.44
8	6	92.63	95.12	92.30	14.90	103.06
9	38	96.32	106.88	96.62	26.04	110.62
10	16	94.08	93.81	94.65	11.21	99.11
11	1	52.25	52.25	52.25	00.00	100.00
12	5	110.43	107.37	99.04	17.71	108.41
13	23	97.50	91.03	88.17	11.98	103.24
14	59	94.33	95.83	95.09	10.72	100.78
<u>ALL</u>	<u>1,276</u>	93.56	95.49	94.45	13.96	101.10

### *Level of Value*

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

## 2025 Commercial Correlation for Hall County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the commercial class is near the statewide average. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Eight valuation groups are recognized by the county assessor based on assessor locations with Grand Island separated into two groups. The six-year inspection and review cycle of the county is examined. Commercial properties are valued by the county assessor and staff, including pick-up work and revaluations. Valuation data of unique and new construction is collected by a contract appraiser. The county assessor remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed.

<b>2025 Commercial Assessment Details for Hall County</b>						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Grand Island	2020	2022	2022	2019-2020	
2	Cairo	2020	2022	2022	2019-2020	
3	Alda	2020	2022	2022	2019-2020	
4	Wood River	2020	2022	2022	2019-2020	
5	Doniphan	2020	2022	2022	2019-2020	
6	Rural	2020	2022	2022	2019-2020	
7	Rural Subdivisions	2020	2022	2022	2019-2020	
99	Grand Island Downtown	2020	2022	2022	2019-2020	2% increase to improvements
<b>Additional comments:</b> 6% increase to service repair garages (528), 15% increase to storage warehouses (406), 12% increase to all multi-family (300 and 352), 2% increase to office buildings (344) Pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

### *Description of Analysis*

The statistical sample in the commercial class consists of 153 sales, with two of the three measures of central tendency within acceptable range, the weighted mean is low. The COD is within acceptable range, the PRD is high. An array of the sales by dollar incremental ranges demonstrates outliers existing at several sales price levels, however, there is not a clear pattern of regressivity.

## 2025 Commercial Correlation for Hall County

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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. Valuation Group 5 has a median below acceptable range; however, the small sample of four sales ratios range from 66% to 135% and has too much dispersion to rely upon the median, which is also seen in the lack of correlation in the measures of central tendency.

Property Type 2 has a median slightly below acceptable range; however, occupancy code 352 has a sufficient number of sales and a median within the acceptable range. The low median of occupancy code 300 is impacting the overall median of Property Type 2; the median of Property Type 2 is somewhat volatile with the addition of the two occupancy 300 sales, therefore this median is not considered reliable. A substats of Property Type 2 can be found in the appendix of this report.

Reviewing individual occupancy codes shows that occupancy code 444 has a median above acceptable range and occupancy code 406 has a median slightly below the acceptable range. The array around the median of occupancy code 444 sales is 79% to 103%. The array around the median of occupancy code 406 sales is 76% to 92%. Additionally, locational differences are impacting the overall median of occupancy code 406; five of the seven sales are located in Grand Island and collectively have a median at the bottom of acceptable range, the two sales located in Doniphan are low. Based on the analysis, the median should not be the basis of an adjustment for either occupancy code.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

### *Equalization and Quality of Assessment*

The review of the assessment practices by the county assessor supported that commercial property assessment in Hall County comply with generally accepted mass appraisal techniques.

VALUATION GROUP								
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX
1	118	95.25	96.61	90.70	20.67	106.52	44.09	183.27
2	1	88.87	88.87	88.87	00.00	100.00	88.87	88.87
4	2	97.41	97.41	93.69	14.53	103.97	83.26	111.55
5	4	76.76	88.64	81.41	22.54	108.88	66.36	134.67
6	3	103.53	114.21	100.68	13.25	113.44	98.96	140.13
7	3	82.80	80.36	82.09	04.13	97.89	74.02	84.27
99	22	91.88	96.29	92.87	19.53	103.68	60.09	152.93
ALL	153	93.31	96.34	90.32	20.74	106.67	44.09	183.27

### *Level of Value*

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

## 2025 Agricultural Correlation for Hall County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales usability rate for the agricultural class is below the statewide average. A review of the non-qualified sales revealed the majority are adjacent landowners or family sales that do not reflect market value. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

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 sales support one market area for the entire county. The county assessor is current and in compliance with the six-year inspection and review cycle. The assessor and staff review all agricultural improvements. The inspection includes taking new pictures and measurements if needed. In the review process, the county assessor utilizes aerial imagery with pictometry for properties they are unable to physically review. A contract appraiser is in the process of assisting in review of agricultural outbuildings. Staff members utilize aerial imagery to update land use. Feedlots have been identified by the county assessor as intensive use.

No information exists that would meet the need to apply special value. All sales and surrounding areas are reviewed.

<b>2025 Agricultural Assessment Details for Hall County</b>						
		<b>Depreciation Tables Year</b>	<b>Costing Year</b>	<b>Lot Value Study Year</b>	<b>Last Inspection Year(s)</b>	<b>Description of Assessment Actions for Current Year</b>
AG OB	Agricultural outbuildings	2019	2022	2023	2023-2025*	Partially reviewed by a contract appraiser.
AB DW	Agricultural dwellings	2019	2022	2023	2023	
<u>Additional comments:</u>						
* = assessment action for current year						

## 2025 Agricultural Correlation for Hall County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2018-2024	Irrigated land 12% increase Grassland 2% increase
<u>Additional comments:</u>			
* = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class includes 44 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.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the value changed consistent with the reported actions of the county assessor.

### *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.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	41	71.28	72.75	68.56	16.29	106.11
1	41	71.28	72.75	68.56	16.29	106.11
<u>    Grass    </u>						
County	1	73.53	73.53	73.53	00.00	100.00
1	1	73.53	73.53	73.53	00.00	100.00
<u>    ALL    </u>						
	44	71.40	72.98	68.97	15.62	105.81

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Hall County is 71%.



## 2025 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>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</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 7th day of April, 2025.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Hall County

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### Residential Real Property - Current

Number of Sales	1276	Median	93.56
Total Sales Price	\$324,795,431	Mean	95.49
Total Adj. Sales Price	\$324,795,431	Wgt. Mean	94.45
Total Assessed Value	\$306,754,132	Average Assessed Value of the Base	\$190,629
Avg. Adj. Sales Price	\$254,542	Avg. Assessed Value	\$240,403

### Confidence Interval - Current

95% Median C.I	92.64 to 94.44
95% Wgt. Mean C.I	93.41 to 95.48
95% Mean C.I	94.33 to 96.65
% of Value of the Class of all Real Property Value in the County	54.36
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	7.49

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	1,572	93	92.73
2023	1,868	96	96.07
2022	1,920	93	93.44
2021	1,713	93	93.17

## 2025 Commission Summary for Hall County

### Commercial Real Property - Current

Number of Sales	153	Median	93.31
Total Sales Price	\$131,963,388	Mean	96.34
Total Adj. Sales Price	\$131,963,388	Wgt. Mean	90.32
Total Assessed Value	\$119,188,874	Average Assessed Value of the Base	\$613,864
Avg. Adj. Sales Price	\$862,506	Avg. Assessed Value	\$779,012

### Confidence Interval - Current

95% Median C.I	87.79 to 97.91
95% Wgt. Mean C.I	83.88 to 96.76
95% Mean C.I	92.32 to 100.36
% of Value of the Class of all Real Property Value in the County	24.39
% of Records Sold in the Study Period	5.11
% of Value Sold in the Study Period	6.49

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	184	94	94.49
2023	209	94	94.39
2022	186	98	97.98
2021	179	99	98.53

**40 Hall  
RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 1,276  
 Total Sales Price : 324,795,431  
 Total Adj. Sales Price : 324,795,431  
 Total Assessed Value : 306,754,132  
 Avg. Adj. Sales Price : 254,542  
 Avg. Assessed Value : 240,403

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 95  
 COD : 13.96  
 PRD : 101.10

COV : 22.12  
 STD : 21.12  
 Avg. Abs. Dev : 13.06  
 MAX Sales Ratio : 486.58  
 MIN Sales Ratio : 42.30

95% Median C.I. : 92.64 to 94.44  
 95% Wgt. Mean C.I. : 93.41 to 95.48  
 95% Mean C.I. : 94.33 to 96.65

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	165	98.97	101.89	100.52	13.06	101.36	72.50	235.90	95.74 to 101.63	239,380	240,622
01-JAN-23 To 31-MAR-23	135	97.09	98.22	98.12	11.12	100.10	73.99	146.33	94.05 to 99.36	228,369	224,073
01-APR-23 To 30-JUN-23	194	93.25	94.38	95.36	12.09	98.97	42.30	169.18	91.77 to 95.50	271,061	258,492
01-JUL-23 To 30-SEP-23	200	94.21	94.95	95.42	11.25	99.51	58.65	184.67	92.62 to 95.92	260,961	249,008
01-OCT-23 To 31-DEC-23	152	92.25	99.28	93.33	20.72	106.38	52.25	486.58	88.70 to 94.87	228,702	213,455
01-JAN-24 To 31-MAR-24	103	95.76	95.81	95.86	13.48	99.95	58.28	188.73	89.88 to 97.57	256,795	246,173
01-APR-24 To 30-JUN-24	155	92.30	94.17	91.50	12.83	102.92	64.78	156.81	88.52 to 95.25	272,716	249,539
01-JUL-24 To 30-SEP-24	172	85.12	86.73	87.38	14.40	99.26	53.70	136.37	82.20 to 86.68	268,642	234,728
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	694	95.41	97.08	97.03	12.12	100.05	42.30	235.90	94.30 to 96.60	252,313	244,815
01-OCT-23 To 30-SEP-24	582	90.42	93.59	91.42	16.00	102.37	52.25	486.58	88.60 to 92.29	257,199	235,142
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	681	94.07	96.40	95.46	13.65	100.98	42.30	486.58	92.79 to 95.17	250,177	238,831
<u>ALL</u>	1,276	93.56	95.49	94.45	13.96	101.10	42.30	486.58	92.64 to 94.44	254,542	240,403

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	436	92.27	95.80	94.57	16.91	101.30	56.54	235.90	90.72 to 95.01	196,716	186,027
2	306	94.11	94.16	94.90	09.48	99.22	53.70	138.13	92.71 to 95.46	320,196	303,872
3	59	95.87	95.21	94.72	12.14	100.52	67.61	135.39	91.93 to 100.15	397,339	376,353
4	47	94.30	95.35	94.70	06.82	100.69	82.89	122.21	91.42 to 96.53	295,237	279,592
5	17	92.62	93.12	90.72	23.38	102.65	57.50	183.20	60.29 to 105.46	82,647	74,978
6	235	92.78	95.77	94.02	14.84	101.86	61.39	206.94	89.89 to 94.90	218,416	205,365
7	28	93.09	92.90	93.42	09.58	99.44	74.35	114.07	86.22 to 98.58	207,330	193,682
8	6	92.63	95.12	92.30	14.90	103.06	65.83	136.89	65.83 to 136.89	164,000	151,377
9	38	96.32	106.88	96.62	26.04	110.62	69.86	486.58	86.86 to 103.20	190,555	184,120
10	16	94.08	93.81	94.65	11.21	99.11	71.95	119.86	80.95 to 108.00	216,144	204,589
11	1	52.25	52.25	52.25	00.00	100.00	52.25	52.25	N/A	85,000	44,413
12	5	110.43	107.37	99.04	17.71	108.41	70.22	134.59	N/A	251,500	249,098
13	23	97.50	91.03	88.17	11.98	103.24	42.30	111.34	83.85 to 101.07	436,722	385,060
14	59	94.33	95.83	95.09	10.72	100.78	69.66	137.41	92.16 to 97.09	374,910	356,487
<u>ALL</u>	1,276	93.56	95.49	94.45	13.96	101.10	42.30	486.58	92.64 to 94.44	254,542	240,403

**40 Hall  
RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 1,276  
 Total Sales Price : 324,795,431  
 Total Adj. Sales Price : 324,795,431  
 Total Assessed Value : 306,754,132  
 Avg. Adj. Sales Price : 254,542  
 Avg. Assessed Value : 240,403

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 95  
 COD : 13.96  
 PRD : 101.10

COV : 22.12  
 STD : 21.12  
 Avg. Abs. Dev : 13.06  
 MAX Sales Ratio : 486.58  
 MIN Sales Ratio : 42.30

95% Median C.I. : 92.64 to 94.44  
 95% Wgt. Mean C.I. : 93.41 to 95.48  
 95% Mean C.I. : 94.33 to 96.65

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,275	93.57	95.52	94.46	13.94	101.12	42.30	486.58	92.64 to 94.44	254,675	240,557
06	1	52.25	52.25	52.25	00.00	100.00	52.25	52.25	N/A	85,000	44,413
07											
<u>ALL</u>	<u>1,276</u>	<u>93.56</u>	<u>95.49</u>	<u>94.45</u>	<u>13.96</u>	<u>101.10</u>	<u>42.30</u>	<u>486.58</u>	<u>92.64 to 94.44</u>	<u>254,542</u>	<u>240,403</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	1	111.13	111.13	111.13	00.00	100.00	111.13	111.13	N/A	9,500	10,557
Less Than 30,000	5	111.13	174.08	191.80	84.90	90.76	58.65	486.58	N/A	19,400	37,209
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,276	93.56	95.49	94.45	13.96	101.10	42.30	486.58	92.64 to 94.44	254,542	240,403
Greater Than 14,999	1,275	93.54	95.48	94.44	13.96	101.10	42.30	486.58	92.64 to 94.43	254,734	240,583
Greater Than 29,999	1,271	93.54	95.18	94.42	13.61	100.80	42.30	235.90	92.64 to 94.43	255,467	241,202
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	111.13	111.13	111.13	00.00	100.00	111.13	111.13	N/A	9,500	10,557
15,000 TO 29,999	4	107.03	189.82	200.56	110.19	94.64	58.65	486.58	N/A	21,875	43,872
30,000 TO 59,999	12	103.43	107.16	106.84	13.00	100.30	78.53	136.89	93.35 to 121.34	49,875	53,288
60,000 TO 99,999	62	119.49	119.68	118.62	22.48	100.89	52.25	235.90	104.52 to 129.17	81,424	96,586
100,000 TO 149,999	130	92.34	98.13	97.03	20.24	101.13	42.30	206.94	88.33 to 98.58	124,181	120,493
150,000 TO 249,999	516	90.98	91.69	91.50	13.06	100.21	56.54	154.93	89.09 to 92.43	201,826	184,672
250,000 TO 499,999	510	94.32	94.61	94.84	09.97	99.76	64.09	139.70	93.17 to 95.55	326,408	309,561
500,000 TO 999,999	37	96.24	96.54	96.33	07.83	100.22	68.47	127.71	93.24 to 100.34	631,491	608,325
1,000,000 +	4	93.61	93.37	96.29	26.36	96.97	64.78	121.48	N/A	2,233,125	2,150,285
<u>ALL</u>	<u>1,276</u>	<u>93.56</u>	<u>95.49</u>	<u>94.45</u>	<u>13.96</u>	<u>101.10</u>	<u>42.30</u>	<u>486.58</u>	<u>92.64 to 94.44</u>	<u>254,542</u>	<u>240,403</u>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	110	COV :	24.25	95% Median C.I. :	N/A
Total Sales Price :	1,257,500	Wgt. Mean :	99	STD :	26.04	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,257,500	Mean :	107	Avg. Abs. Dev :	19.56	95% Mean C.I. :	75.04 to 139.70
Total Assessed Value :	1,245,490						
Avg. Adj. Sales Price :	251,500	COD :	17.71	MAX Sales Ratio :	134.59		
Avg. Assessed Value :	249,098	PRD :	108.41	MIN Sales Ratio :	70.22		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	70.22	70.22	70.22		100.00	70.22	70.22	N/A	305,000	214,160
07/01/2023 To 09/30/2023	2	102.25	102.25	102.31	08.00	99.94	94.07	110.43	N/A	377,500	386,206
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	127.52	127.52	127.52		100.00	127.52	127.52	N/A	97,500	124,329
04/01/2024 To 06/30/2024	1	134.59	134.59	134.59		100.00	134.59	134.59	N/A	100,000	134,590
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	3	94.07	91.57	93.07	14.24	98.39	70.22	110.43	N/A	353,333	328,857
10/01/2023 To 09/30/2024	2	131.06	131.06	131.10	02.70	99.97	127.52	134.59	N/A	98,750	129,460
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	94.07	91.57	93.07	14.24	98.39	70.22	110.43	N/A	353,333	328,857

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
12	5	110.43	107.37	99.04	17.71	108.41	70.22	134.59	N/A	251,500	249,098

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	110	COV :	24.25	95% Median C.I. :	N/A
Total Sales Price :	1,257,500	Wgt. Mean :	99	STD :	26.04	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,257,500	Mean :	107	Avg. Abs. Dev :	19.56	95% Mean C.I. :	75.04 to 139.70
Total Assessed Value :	1,245,490						
Avg. Adj. Sales Price :	251,500	COD :	17.71	MAX Sales Ratio :	134.59		
Avg. Assessed Value :	249,098	PRD :	108.41	MIN Sales Ratio :	70.22		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	5	110.43	107.37	99.04	17.71	108.41	70.22	134.59	N/A	251,500	249,098
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	5	110.43	107.37	99.04	17.71	108.41	70.22	134.59	N/A	251,500	249,098
Greater Than 15,000	5	110.43	107.37	99.04	17.71	108.41	70.22	134.59	N/A	251,500	249,098
Greater Than 30,000	5	110.43	107.37	99.04	17.71	108.41	70.22	134.59	N/A	251,500	249,098
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	127.52	127.52	127.52		100.00	127.52	127.52	N/A	97,500	124,329
100,000 TO 149,999	1	134.59	134.59	134.59		100.00	134.59	134.59	N/A	100,000	134,590
150,000 TO 249,999											
250,000 TO 499,999	3	94.07	91.57	93.07	14.24	98.39	70.22	110.43	N/A	353,333	328,857
500,000 TO 999,999											
1,000,000 +											



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	12	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	38	Median :	96	COV :	61.90	95% Median C.I. :	86.86 to 103.20
Total Sales Price :	7,241,100	Wgt. Mean :	97	STD :	66.16	95% Wgt. Mean C.I. :	90.98 to 102.27
Total Adj. Sales Price :	7,241,100	Mean :	107	Avg. Abs. Dev :	25.08	95% Mean C.I. :	85.84 to 127.92
Total Assessed Value :	6,996,560						
Avg. Adj. Sales Price :	190,555	COD :	26.04	MAX Sales Ratio :	486.58		
Avg. Assessed Value :	184,120	PRD :	110.62	MIN Sales Ratio :	69.86		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	9	106.41	104.77	105.75	15.50	99.07	72.50	155.32	78.53 to 116.22	198,167	209,564
01/01/2023 To 03/31/2023	3	97.87	92.68	93.17	06.00	99.47	81.29	98.89	N/A	206,333	192,242
04/01/2023 To 06/30/2023	6	85.77	87.08	90.86	12.50	95.84	72.50	103.43	72.50 to 103.43	221,317	201,085
07/01/2023 To 09/30/2023	2	96.06	96.06	91.04	26.16	105.51	70.93	121.19	N/A	125,000	113,795
10/01/2023 To 12/31/2023	7	103.20	154.47	109.24	66.72	141.40	70.54	486.58	70.54 to 486.58	119,886	130,959
01/01/2024 To 03/31/2024	1	96.90	96.90	96.90		100.00	96.90	96.90	N/A	215,000	208,330
04/01/2024 To 06/30/2024	6	93.09	102.63	95.30	16.19	107.69	83.77	129.17	83.77 to 129.17	215,750	205,605
07/01/2024 To 09/30/2024	4	80.04	82.96	81.25	12.57	102.10	69.86	101.90	N/A	228,000	185,246
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	20	97.70	96.78	97.90	15.61	98.86	70.93	155.32	79.11 to 106.41	199,020	194,845
10/01/2023 To 09/30/2024	18	93.20	118.10	95.06	38.41	124.24	69.86	486.58	84.13 to 117.81	181,150	172,203
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	18	94.98	115.22	96.42	36.87	119.50	70.54	486.58	79.11 to 103.43	168,672	162,641

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
9	38	96.32	106.88	96.62	26.04	110.62	69.86	486.58	86.86 to 103.20	190,555	184,120

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	38	Median :	96	COV :	61.90	95% Median C.I. :	86.86 to 103.20
Total Sales Price :	7,241,100	Wgt. Mean :	97	STD :	66.16	95% Wgt. Mean C.I. :	90.98 to 102.27
Total Adj. Sales Price :	7,241,100	Mean :	107	Avg. Abs. Dev :	25.08	95% Mean C.I. :	85.84 to 127.92
Total Assessed Value :	6,996,560						
Avg. Adj. Sales Price :	190,555	COD :	26.04	MAX Sales Ratio :	486.58		
Avg. Assessed Value :	184,120	PRD :	110.62	MIN Sales Ratio :	69.86		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	38	96.32	106.88	96.62	26.04	110.62	69.86	486.58	86.86 to 103.20	190,555	184,120
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	486.58	486.58	486.58		100.00	486.58	486.58	N/A	24,000	116,779
__ Ranges Excl. Low \$ __											
Greater Than 4,999	38	96.32	106.88	96.62	26.04	110.62	69.86	486.58	86.86 to 103.20	190,555	184,120
Greater Than 15,000	38	96.32	106.88	96.62	26.04	110.62	69.86	486.58	86.86 to 103.20	190,555	184,120
Greater Than 30,000	37	95.74	96.62	95.33	15.87	101.35	69.86	155.32	86.86 to 101.90	195,057	185,940
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	486.58	486.58	486.58		100.00	486.58	486.58	N/A	24,000	116,779
30,000 TO 59,999	1	78.53	78.53	78.53		100.00	78.53	78.53	N/A	56,000	43,976
60,000 TO 99,999	4	126.93	121.56	120.92	05.62	100.53	103.20	129.17	N/A	78,125	94,472
100,000 TO 149,999	6	91.54	101.27	97.97	23.72	103.37	70.54	155.32	70.54 to 155.32	121,767	119,298
150,000 TO 249,999	19	88.49	90.86	91.60	13.31	99.19	70.93	117.81	79.11 to 100.01	194,579	178,232
250,000 TO 499,999	7	97.53	96.59	97.30	09.75	99.27	69.86	112.76	69.86 to 112.76	345,857	336,531
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	9	Total	Increase	0%

What IF

**40 Hall  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 153  
 Total Sales Price : 131,963,388  
 Total Adj. Sales Price : 131,963,388  
 Total Assessed Value : 119,188,874  
 Avg. Adj. Sales Price : 862,506  
 Avg. Assessed Value : 779,012

MEDIAN : 93  
 WGT. MEAN : 90  
 MEAN : 96  
 COD : 20.74  
 PRD : 106.67

COV : 26.33  
 STD : 25.37  
 Avg. Abs. Dev : 19.35  
 MAX Sales Ratio : 183.27  
 MIN Sales Ratio : 44.09

95% Median C.I. : 87.79 to 97.91  
 95% Wgt. Mean C.I. : 83.88 to 96.76  
 95% Mean C.I. : 92.32 to 100.36

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	13	89.30	89.74	85.90	11.98	104.47	64.71	128.94	78.63 to 96.96	1,055,726	906,844	
01-JAN-22 To 31-MAR-22	12	108.32	113.45	105.94	21.61	107.09	81.52	164.36	90.44 to 136.48	764,575	810,014	
01-APR-22 To 30-JUN-22	17	95.74	95.74	92.28	19.83	103.75	45.20	150.23	71.36 to 118.52	743,706	686,323	
01-JUL-22 To 30-SEP-22	16	90.30	92.67	87.30	15.54	106.15	63.71	141.24	81.28 to 101.28	489,669	427,476	
01-OCT-22 To 31-DEC-22	10	110.92	113.02	101.48	15.76	111.37	82.80	152.93	83.16 to 139.56	2,502,400	2,539,555	
01-JAN-23 To 31-MAR-23	10	102.30	110.61	103.20	17.26	107.18	73.63	176.39	93.31 to 142.45	507,238	523,448	
01-APR-23 To 30-JUN-23	11	108.63	103.56	112.41	23.31	92.13	47.84	183.27	75.60 to 133.33	368,977	414,776	
01-JUL-23 To 30-SEP-23	9	85.24	95.22	89.10	24.51	106.87	60.45	140.88	76.32 to 138.26	458,444	408,457	
01-OCT-23 To 31-DEC-23	16	86.41	90.18	73.53	25.66	122.64	50.40	140.13	68.08 to 118.44	1,031,552	758,460	
01-JAN-24 To 31-MAR-24	7	98.15	96.30	77.82	14.96	123.75	70.84	134.67	70.84 to 134.67	1,327,057	1,032,756	
01-APR-24 To 30-JUN-24	12	95.01	89.97	91.21	20.47	98.64	44.09	118.32	74.83 to 107.12	693,500	632,515	
01-JUL-24 To 30-SEP-24	20	82.72	83.65	82.46	14.71	101.44	55.70	123.39	75.07 to 88.03	809,450	667,456	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	58	93.98	97.21	92.25	18.21	105.38	45.20	164.36	89.21 to 97.08	747,880	689,935	
01-OCT-22 To 30-SEP-23	40	102.24	105.81	101.53	21.20	104.22	47.84	183.27	93.31 to 111.03	957,028	971,717	
01-OCT-23 To 30-SEP-24	55	86.32	88.54	80.12	20.41	110.51	44.09	140.13	78.00 to 98.15	914,640	732,799	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	55	97.08	101.85	98.07	19.92	103.85	45.20	164.36	90.44 to 110.81	994,120	974,960	
01-JAN-23 To 31-DEC-23	46	98.27	98.81	86.04	23.52	114.84	47.84	183.27	84.27 to 105.04	646,999	556,706	
<u>ALL</u>	153	93.31	96.34	90.32	20.74	106.67	44.09	183.27	87.79 to 97.91	862,506	779,012	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	118	95.25	96.61	90.70	20.67	106.52	44.09	183.27	87.43 to 98.65	979,214	888,112	
2	1	88.87	88.87	88.87	00.00	100.00	88.87	88.87	N/A	250,000	222,164	
4	2	97.41	97.41	93.69	14.53	103.97	83.26	111.55	N/A	44,750	41,925	
5	4	76.76	88.64	81.41	22.54	108.88	66.36	134.67	N/A	148,750	121,092	
6	3	103.53	114.21	100.68	13.25	113.44	98.96	140.13	N/A	313,667	315,790	
7	3	82.80	80.36	82.09	04.13	97.89	74.02	84.27	N/A	2,630,000	2,159,064	
99	22	91.88	96.29	92.87	19.53	103.68	60.09	152.93	83.18 to 105.85	302,300	280,758	
<u>ALL</u>	153	93.31	96.34	90.32	20.74	106.67	44.09	183.27	87.79 to 97.91	862,506	779,012	

**40 Hall  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	20	91.23	94.00	90.39	17.03	103.99	55.70	133.33	85.24 to 105.04	589,179	532,544
03	132	95.25	96.68	90.27	21.01	107.10	44.09	183.27	87.43 to 98.22	905,718	817,610
04	1	98.15	98.15	98.15	00.00	100.00	98.15	98.15	N/A	625,000	613,459
<u>ALL</u>	153	93.31	96.34	90.32	20.74	106.67	44.09	183.27	87.79 to 97.91	862,506	779,012

**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	1	140.13	140.13	140.13	00.00	100.00	140.13	140.13	N/A	6,000	8,408
Less Than 30,000	1	140.13	140.13	140.13	00.00	100.00	140.13	140.13	N/A	6,000	8,408
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	153	93.31	96.34	90.32	20.74	106.67	44.09	183.27	87.79 to 97.91	862,506	779,012
Greater Than 14,999	152	93.30	96.05	90.32	20.55	106.34	44.09	183.27	87.79 to 97.81	868,141	784,082
Greater Than 29,999	152	93.30	96.05	90.32	20.55	106.34	44.09	183.27	87.79 to 97.81	868,141	784,082
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	140.13	140.13	140.13	00.00	100.00	140.13	140.13	N/A	6,000	8,408
15,000 TO 29,999											
30,000 TO 59,999	3	111.55	123.73	114.45	27.83	108.11	83.26	176.39	N/A	39,833	45,589
60,000 TO 99,999	7	118.61	116.83	117.22	13.81	99.67	77.20	141.24	77.20 to 141.24	80,714	94,614
100,000 TO 149,999	5	111.03	110.98	110.32	09.88	100.60	89.30	126.22	N/A	111,600	123,120
150,000 TO 249,999	28	90.35	93.46	93.32	22.34	100.15	44.09	142.45	79.45 to 101.65	191,291	178,522
250,000 TO 499,999	50	93.17	96.37	96.19	20.74	100.19	45.20	164.36	85.39 to 101.77	336,067	323,264
500,000 TO 999,999	28	90.30	95.79	95.22	24.42	100.60	56.29	183.27	76.73 to 103.69	731,487	696,485
1,000,000 TO 1,999,999	17	89.21	87.52	88.21	10.92	99.22	55.70	105.04	78.63 to 98.65	1,371,176	1,209,580
2,000,000 TO 4,999,999	9	96.96	91.65	90.37	08.45	101.42	64.71	107.12	78.00 to 98.99	2,982,639	2,695,339
5,000,000 TO 9,999,999	5	82.80	85.21	85.13	20.41	100.09	58.54	111.17	N/A	7,584,000	6,456,301
10,000,000 +											
<u>ALL</u>	153	93.31	96.34	90.32	20.74	106.67	44.09	183.27	87.79 to 97.91	862,506	779,012

**40 Hall  
COMMERCIAL**

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	55.70	55.70	55.70	00.00	100.00	55.70	55.70	N/A	1,300,000	724,047
303	1	78.00	78.00	78.00	00.00	100.00	78.00	78.00	N/A	4,046,313	3,155,986
304	4	75.60	78.06	77.23	04.56	101.07	73.63	87.41	N/A	203,750	157,354
309	4	113.91	112.91	113.39	04.21	99.58	105.20	118.61	N/A	118,250	134,083
311	1	89.30	89.30	89.30	00.00	100.00	89.30	89.30	N/A	130,000	116,087
313	1	137.81	137.81	137.81	00.00	100.00	137.81	137.81	N/A	300,000	413,438
326	1	87.26	87.26	87.26	00.00	100.00	87.26	87.26	N/A	215,000	187,603
336	2	55.78	55.78	55.47	18.97	100.56	45.20	66.36	N/A	340,000	188,602
339	1	90.44	90.44	90.44	00.00	100.00	90.44	90.44	N/A	289,900	262,190
341	5	88.03	95.37	91.42	16.84	104.32	75.77	139.56	N/A	830,800	759,484
342	1	71.13	71.13	71.13	00.00	100.00	71.13	71.13	N/A	1,000,000	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	33	93.31	97.00	97.83	24.54	99.15	44.09	183.27	83.16 to 105.65	490,516	479,890
350	5	97.81	111.78	108.64	30.55	102.89	60.09	164.36	N/A	484,000	525,822
352	19	93.03	96.02	94.69	15.47	101.40	60.45	133.33	85.24 to 110.88	551,767	522,465
353	20	97.62	96.99	96.46	18.24	100.55	50.40	152.93	80.93 to 105.39	769,567	742,296
381	1	98.89	98.89	98.89	00.00	100.00	98.89	98.89	N/A	300,000	296,665
384	5	96.29	91.91	95.72	08.52	96.02	78.09	101.65	N/A	485,400	464,608
386	3	112.67	118.39	112.24	11.82	105.48	101.27	141.24	N/A	368,333	413,418
387	3	126.22	110.35	66.51	19.92	165.91	64.71	140.13	N/A	1,224,918	814,717
391	1	103.53	103.53	103.53	00.00	100.00	103.53	103.53	N/A	300,000	310,595
406	7	91.16	84.92	83.89	14.17	101.23	63.71	109.67	63.71 to 109.67	419,543	351,973
413	3	103.32	98.59	106.61	09.64	92.48	81.28	111.17	N/A	4,058,333	4,326,473
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
442	1	67.27	67.27	67.27	00.00	100.00	67.27	67.27	N/A	300,000	201,824
444	6	112.10	108.02	102.43	17.38	105.46	78.35	143.53	78.35 to 143.53	522,833	535,556
455	1	95.03	95.03	95.03	00.00	100.00	95.03	95.03	N/A	1,850,000	1,758,041
470	1	58.54	58.54	58.54	00.00	100.00	58.54	58.54	N/A	190,000	111,233
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	3	118.32	119.66	112.75	12.46	106.13	98.22	142.45	N/A	366,667	413,411
528	9	92.16	104.31	89.66	21.18	116.34	81.52	176.39	82.40 to 131.01	583,632	523,304
594	4	73.46	72.06	69.68	10.03	103.42	58.54	82.80	N/A	6,006,250	4,185,005
851	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	635,000	628,367

**40 Hall**  
**COMMERCIAL**

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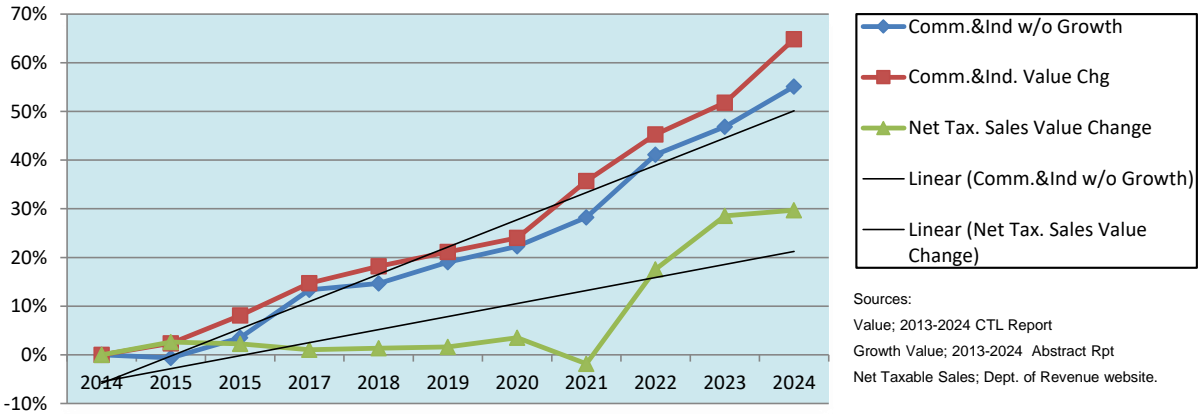
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### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 933,736,605	\$ 19,717,597	2.11%	\$ 914,019,008		\$ 1,045,082,034	
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%
2015	\$ 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%
2024	\$ 1,619,025,199	\$ 72,324,948	4.47%	\$ 1,546,700,251	0.48%	\$ 1,387,316,510	2.34%
<b>Ann %chg</b>	<b>5.41%</b>			<b>Average</b>	<b>1.65%</b>	2.61%	<b>2.79%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-0.63%	2.36%	2.64%
2015	3.52%	8.09%	2.25%
2016	13.37%	14.70%	1.05%
2017	14.69%	18.19%	1.37%
2018	19.01%	21.12%	1.63%
2019	22.27%	24.05%	3.54%
2020	28.24%	35.70%	-1.84%
2021	41.12%	45.26%	17.54%
2022	46.85%	51.79%	28.53%
2023	55.14%	64.86%	29.71%
2024	65.65%	73.39%	32.75%

County Number	40
County Name	Hall

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	91	COV :	21.78	95% Median C.I. :	85.24 to 105.04
Total Sales Price :	11,783,576	Wgt. Mean :	90	STD :	20.47	95% Wgt. Mean C.I. :	77.98 to 102.79
Total Adj. Sales Price :	11,783,576	Mean :	94	Avg. Abs. Dev :	15.54	95% Mean C.I. :	84.42 to 103.58
Total Assessed Value :	10,650,874						
Avg. Adj. Sales Price :	589,179	COD :	17.03	MAX Sales Ratio :	133.33		
Avg. Assessed Value :	532,544	PRD :	103.99	MIN Sales Ratio :	55.70		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	2	110.99	110.99	117.89	16.18	94.15	93.03	128.94	N/A	422,500	498,076
01/01/2022 To 03/31/2022	1	93.28	93.28	93.28		100.00	93.28	93.28	N/A	190,000	177,230
04/01/2022 To 06/30/2022	2	76.77	76.77	77.42	07.05	99.16	71.36	82.17	N/A	910,000	704,529
07/01/2022 To 09/30/2022	3	94.68	98.33	97.43	07.55	100.92	89.43	110.88	N/A	602,667	587,158
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	2	109.59	109.59	107.46	04.15	101.98	105.04	114.13	N/A	817,788	878,790
04/01/2023 To 06/30/2023	1	133.33	133.33	133.33		100.00	133.33	133.33	N/A	200,000	266,658
07/01/2023 To 09/30/2023	2	72.85	72.85	69.34	17.02	105.06	60.45	85.24	N/A	662,500	459,361
10/01/2023 To 12/31/2023	1	118.44	118.44	118.44		100.00	118.44	118.44	N/A	690,000	817,248
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	3	86.32	91.83	96.00	07.03	95.66	85.49	103.69	N/A	456,667	438,385
07/01/2024 To 09/30/2024	3	80.69	74.73	64.82	13.26	115.29	55.70	87.79	N/A	633,333	410,533
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	8	93.16	95.47	93.16	12.31	102.48	71.36	128.94	71.36 to 128.94	582,875	542,989
10/01/2022 To 09/30/2023	5	105.04	99.64	93.11	19.37	107.01	60.45	133.33	N/A	632,115	588,592
10/01/2023 To 09/30/2024	7	86.32	88.30	84.95	14.57	103.94	55.70	118.44	55.70 to 118.44	565,714	480,572
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	6	91.36	90.30	87.68	10.19	102.99	71.36	110.88	71.36 to 110.88	636,333	557,960
01/01/2023 To 12/31/2023	6	109.59	102.77	97.65	17.52	105.24	60.45	133.33	60.45 to 133.33	641,763	626,701

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	91	COV :	21.78	95% Median C.I. :	85.24 to 105.04
Total Sales Price :	11,783,576	Wgt. Mean :	90	STD :	20.47	95% Wgt. Mean C.I. :	77.98 to 102.79
Total Adj. Sales Price :	11,783,576	Mean :	94	Avg. Abs. Dev :	15.54	95% Mean C.I. :	84.42 to 103.58
Total Assessed Value :	10,650,874						
Avg. Adj. Sales Price :	589,179	COD :	17.03	MAX Sales Ratio :	133.33		
Avg. Assessed Value :	532,544	PRD :	103.99	MIN Sales Ratio :	55.70		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	17	93.03	94.03	92.09	14.72	102.11	55.70	128.94	82.17 to 110.88	611,975	563,570
99	3	87.79	93.86	77.55	27.67	121.03	60.45	133.33	N/A	460,000	356,730

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	20	91.23	94.00	90.39	17.03	103.99	55.70	133.33	85.24 to 105.04	589,179	532,544
03											
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	91	COV :	21.78	95% Median C.I. :	85.24 to 105.04
Total Sales Price :	11,783,576	Wgt. Mean :	90	STD :	20.47	95% Wgt. Mean C.I. :	77.98 to 102.79
Total Adj. Sales Price :	11,783,576	Mean :	94	Avg. Abs. Dev :	15.54	95% Mean C.I. :	84.42 to 103.58
Total Assessed Value :	10,650,874						
Avg. Adj. Sales Price :	589,179	COD :	17.03	MAX Sales Ratio :	133.33		
Avg. Assessed Value :	532,544	PRD :	103.99	MIN Sales Ratio :	55.70		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	20	91.23	94.00	90.39	17.03	103.99	55.70	133.33	85.24 to 105.04	589,179	532,544
Greater Than 15,000	20	91.23	94.00	90.39	17.03	103.99	55.70	133.33	85.24 to 105.04	589,179	532,544
Greater Than 30,000	20	91.23	94.00	90.39	17.03	103.99	55.70	133.33	85.24 to 105.04	589,179	532,544
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	113.31	113.31	113.82	17.68	99.55	93.28	133.33	N/A	195,000	221,944
250,000 TO 499,999	8	87.06	90.92	91.81	07.45	99.03	80.69	114.13	80.69 to 114.13	334,447	307,058
500,000 TO 999,999	7	103.69	97.60	94.80	18.87	102.95	60.45	128.94	60.45 to 128.94	742,571	703,978
1,000,000 TO 1,999,999	3	82.17	80.97	80.19	20.02	100.97	55.70	105.04	N/A	1,173,333	940,892
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	91	COV :	21.78	95% Median C.I. :	85.24 to 105.04
Total Sales Price :	11,783,576	Wgt. Mean :	90	STD :	20.47	95% Wgt. Mean C.I. :	77.98 to 102.79
Total Adj. Sales Price :	11,783,576	Mean :	94	Avg. Abs. Dev :	15.54	95% Mean C.I. :	84.42 to 103.58
Total Assessed Value :	10,650,874						
Avg. Adj. Sales Price :	589,179	COD :	17.03	MAX Sales Ratio :	133.33		
Avg. Assessed Value :	532,544	PRD :	103.99	MIN Sales Ratio :	55.70		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
300	1	55.70	55.70	55.70		100.00	55.70	55.70	N/A	1,300,000	724,047
352	19	93.03	96.02	94.69	15.47	101.40	60.45	133.33	85.24 to 110.88	551,767	522,465

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	02	Total	Increase	0%

What IF

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

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 44  
Total Sales Price : 42,086,093  
Total Adj. Sales Price : 42,086,093  
Total Assessed Value : 29,028,326  
Avg. Adj. Sales Price : 956,502  
Avg. Assessed Value : 659,735

MEDIAN : 71  
WGT. MEAN : 69  
MEAN : 73  
COD : 15.62  
PRD : 105.81

COV : 24.86  
STD : 18.14  
Avg. Abs. Dev : 11.15  
MAX Sales Ratio : 159.93  
MIN Sales Ratio : 44.93

95% Median C.I. : 67.47 to 77.31  
95% Wgt. Mean C.I. : 64.41 to 73.54  
95% Mean C.I. : 67.62 to 78.34

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	10	79.01	78.51	75.62	10.95	103.82	50.93	102.16	70.99 to 90.41	996,458	753,498
01-JAN-22 To 31-MAR-22	7	67.47	66.65	64.00	16.91	104.14	44.93	83.14	44.93 to 83.14	1,160,300	742,540
01-APR-22 To 30-JUN-22	3	74.01	74.74	75.77	05.77	98.64	68.70	81.50	N/A	711,537	539,128
01-JUL-22 To 30-SEP-22	1	60.97	60.97	60.97	00.00	100.00	60.97	60.97	N/A	678,129	413,459
01-OCT-22 To 31-DEC-22	6	74.21	85.22	69.96	28.88	121.81	48.76	159.93	48.76 to 159.93	933,304	652,905
01-JAN-23 To 31-MAR-23	2	64.34	64.34	64.84	02.14	99.23	62.96	65.71	N/A	1,133,910	735,194
01-APR-23 To 30-JUN-23	1	52.63	52.63	52.63	00.00	100.00	52.63	52.63	N/A	1,836,360	966,435
01-JUL-23 To 30-SEP-23	1	71.07	71.07	71.07	00.00	100.00	71.07	71.07	N/A	1,020,000	724,895
01-OCT-23 To 31-DEC-23	4	67.08	71.81	68.08	15.70	105.48	57.62	95.45	N/A	1,132,415	770,970
01-JAN-24 To 31-MAR-24	5	71.52	67.11	66.56	09.58	100.83	53.71	75.60	N/A	762,270	507,367
01-APR-24 To 30-JUN-24	3	77.31	75.46	76.71	02.99	98.37	71.07	78.01	N/A	571,288	438,254
01-JUL-24 To 30-SEP-24	1	61.33	61.33	61.33	00.00	100.00	61.33	61.33	N/A	407,800	250,104
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	21	74.01	73.18	70.64	13.92	103.60	44.93	102.16	67.47 to 81.50	995,210	703,029
01-OCT-22 To 30-SEP-23	10	70.55	76.37	66.01	23.19	115.69	48.76	159.93	52.63 to 84.22	1,072,401	707,915
01-OCT-23 To 30-SEP-24	13	71.07	70.04	68.68	11.20	101.98	53.71	95.45	61.19 to 77.31	804,821	552,737
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	17	72.60	74.30	67.41	19.39	110.22	44.93	159.93	60.97 to 82.98	972,627	655,650
01-JAN-23 To 31-DEC-23	8	65.33	67.45	64.70	12.11	104.25	52.63	95.45	52.63 to 95.45	1,206,730	780,700
<u>ALL</u>	44	71.40	72.98	68.97	15.62	105.81	44.93	159.93	67.47 to 77.31	956,502	659,735

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	44	71.40	72.98	68.97	15.62	105.81	44.93	159.93	67.47 to 77.31	956,502	659,735
<u>ALL</u>	44	71.40	72.98	68.97	15.62	105.81	44.93	159.93	67.47 to 77.31	956,502	659,735

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

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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 Avg. Assessed Value : 659,735

MEDIAN : 71  
 WGT. MEAN : 69  
 MEAN : 73  
 COD : 15.62  
 PRD : 105.81

COV : 24.86  
 STD : 18.14  
 Avg. Abs. Dev : 11.15  
 MAX Sales Ratio : 159.93  
 MIN Sales Ratio : 44.93

95% Median C.I. : 67.47 to 77.31  
 95% Wgt. Mean C.I. : 64.41 to 73.54  
 95% Mean C.I. : 67.62 to 78.34

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	30	69.62	73.01	68.21	19.09	107.04	48.76	159.93	62.96 to 78.01	992,711	677,082
1	30	69.62	73.01	68.21	19.09	107.04	48.76	159.93	62.96 to 78.01	992,711	677,082
<b>Grass</b>											
County	1	73.53	73.53	73.53	00.00	100.00	73.53	73.53	N/A	286,000	210,292
1	1	73.53	73.53	73.53	00.00	100.00	73.53	73.53	N/A	286,000	210,292
<b>ALL</b>	<b>44</b>	<b>71.40</b>	<b>72.98</b>	<b>68.97</b>	<b>15.62</b>	<b>105.81</b>	<b>44.93</b>	<b>159.93</b>	<b>67.47 to 77.31</b>	<b>956,502</b>	<b>659,735</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	41	71.28	72.75	68.56	16.29	106.11	44.93	159.93	65.71 to 77.31	989,393	678,337
1	41	71.28	72.75	68.56	16.29	106.11	44.93	159.93	65.71 to 77.31	989,393	678,337
<b>Grass</b>											
County	1	73.53	73.53	73.53	00.00	100.00	73.53	73.53	N/A	286,000	210,292
1	1	73.53	73.53	73.53	00.00	100.00	73.53	73.53	N/A	286,000	210,292
<b>ALL</b>	<b>44</b>	<b>71.40</b>	<b>72.98</b>	<b>68.97</b>	<b>15.62</b>	<b>105.81</b>	<b>44.93</b>	<b>159.93</b>	<b>67.47 to 77.31</b>	<b>956,502</b>	<b>659,735</b>



## Hall County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	6,767	6,515	4,930	4,918	4,770	4,770	4,395	4,395	<b>5,872</b>
Buffalo	1	7,234	7,219	6,971	6,803	5,268	6,365	5,918	5,917	<b>6,673</b>
Howard	7100	5,100	5,100	4,600	4,500	4,100	4,000	3,750	3,650	<b>4,315</b>
Merrick	1	5,950	5,800	5,600	5,272	4,925	4,850	4,200	3,620	<b>5,393</b>
Hamilton	1	8,085	8,086	7,970	7,999	2,200	7,700	7,500	7,500	<b>8,011</b>
Adams	1	7,259	7,183	7,035	6,888	6,449	6,596	6,559	6,305	<b>7,087</b>
Kearney	1	7,900	7,798	7,300	6,000	4,950	4,400	4,000	4,000	<b>7,014</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	1,898	<b>2,454</b>
Buffalo	1	2,530	2,529	2,360	2,359	2,195	2,185	2,050	2,050	<b>2,254</b>
Howard	7100	2,600	2,600	2,500	2,500	2,400	2,200	2,100	2,100	<b>2,370</b>
Merrick	1	2,800	2,700	2,600	2,400	2,300	2,075	1,900	1,840	<b>2,412</b>
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	<b>5,149</b>
Adams	1	3,998	3,785	3,560	3,317	3,320	3,320	3,095	3,099	<b>3,660</b>
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	<b>3,573</b>

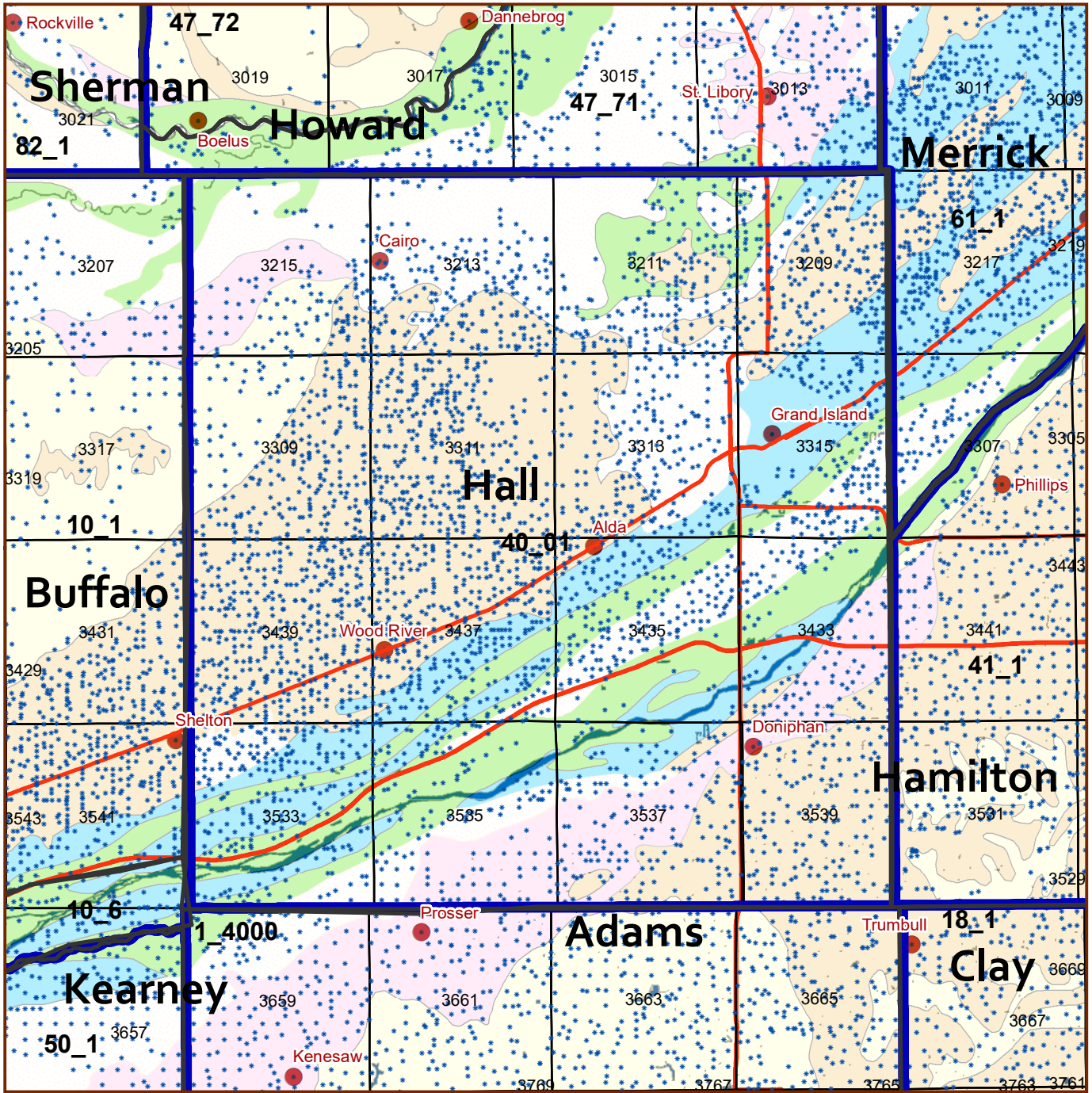
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	1,485	1,489	1,415	1,415	1,340	1,340	1,300	1,300	<b>1,449</b>
Buffalo	1	1,850	1,849	1,810	1,780	1,753	1,715	1,685	n/a	<b>1,785</b>
Howard	7100	2,150	2,150	1,425	1,425	1,425	1,425	1,425	n/a	<b>1,895</b>
Merrick	1	1,889	1,750	1,781	1,704	1,616	n/a	1,418	1,200	<b>1,799</b>
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	<b>1,697</b>
Adams	1	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	<b>1,580</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	599
Buffalo	1	1,620	665	540
Howard	7100	2,011	n/a	1,000
Merrick	1	1,580	500	546
Hamilton	1	n/a	n/a	900
Adams	1	n/a	n/a	206
Kearney	1	1,300	n/a	150

Source: 2025 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



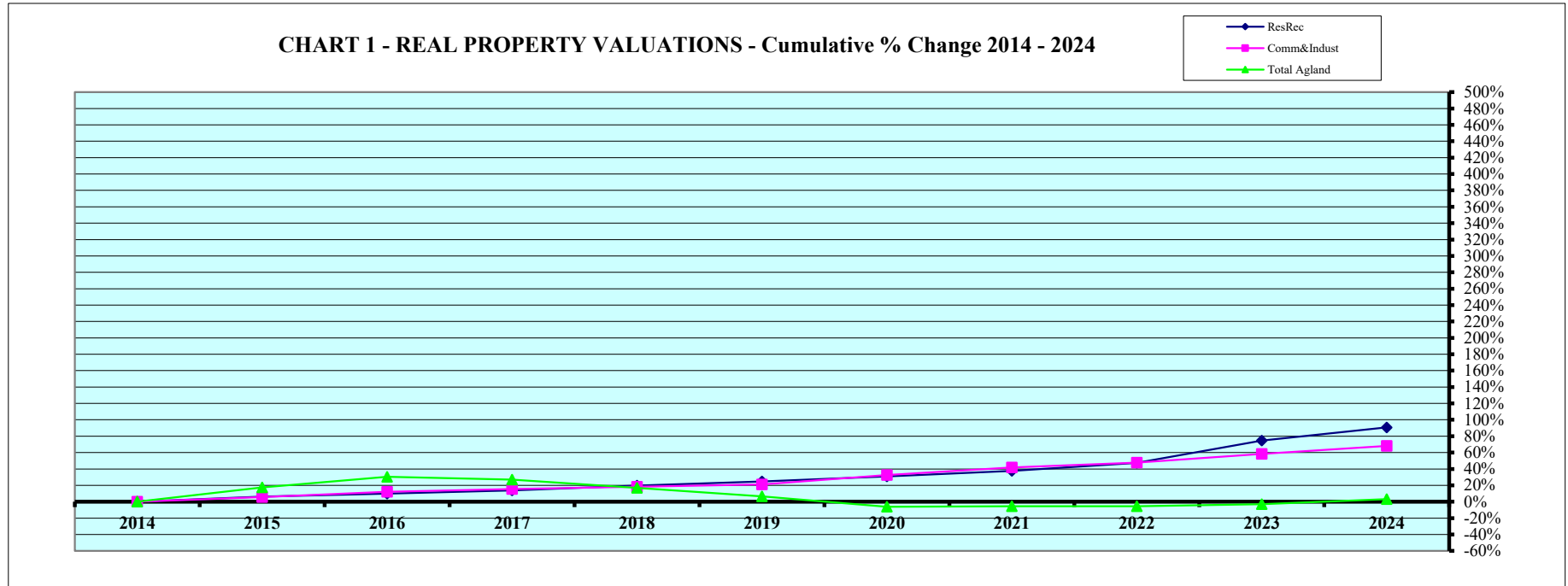
**Legend**

- 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 2014 - 2024**



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	1,988,521,459	-	-	-	955,806,956	-	-	-	1,225,521,509	-	-	-
2015	2,113,529,956	125,008,497	6.29%	6.29%	1,009,313,784	53,506,828	5.60%	5.60%	1,437,959,192	212,437,683	17.33%	17.33%
2016	2,185,075,580	71,545,624	3.39%	9.88%	1,071,007,558	61,693,774	6.11%	12.05%	1,598,530,137	160,570,945	11.17%	30.44%
2017	2,262,851,150	77,775,570	3.56%	13.80%	1,103,547,269	32,539,711	3.04%	15.46%	1,554,424,131	-44,106,006	-2.76%	26.84%
2018	2,378,453,150	115,602,000	5.11%	19.61%	1,130,896,413	27,349,144	2.48%	18.32%	1,432,226,721	-122,197,410	-7.86%	16.87%
2019	2,479,253,691	100,800,541	4.24%	24.68%	1,158,324,381	27,427,968	2.43%	21.19%	1,305,965,617	-126,261,104	-8.82%	6.56%
2020	2,602,930,303	123,676,612	4.99%	30.90%	1,267,104,019	108,779,638	9.39%	32.57%	1,149,833,378	-156,132,239	-11.96%	-6.18%
2021	2,735,894,212	132,963,909	5.11%	37.58%	1,356,388,051	89,284,032	7.05%	41.91%	1,159,176,445	9,343,067	0.81%	-5.41%
2022	2,929,185,916	193,291,704	7.07%	47.30%	1,412,063,817	55,675,766	4.10%	47.74%	1,158,399,330	-777,115	-0.07%	-5.48%
2023	3,474,482,068	545,296,152	18.62%	74.73%	1,512,993,832	100,930,015	7.15%	58.29%	1,189,091,198	30,691,868	2.65%	-2.97%
2024	3,792,847,839	318,365,771	9.16%	90.74%	1,606,748,297	93,754,465	6.20%	68.10%	1,262,854,639	73,763,441	6.20%	3.05%

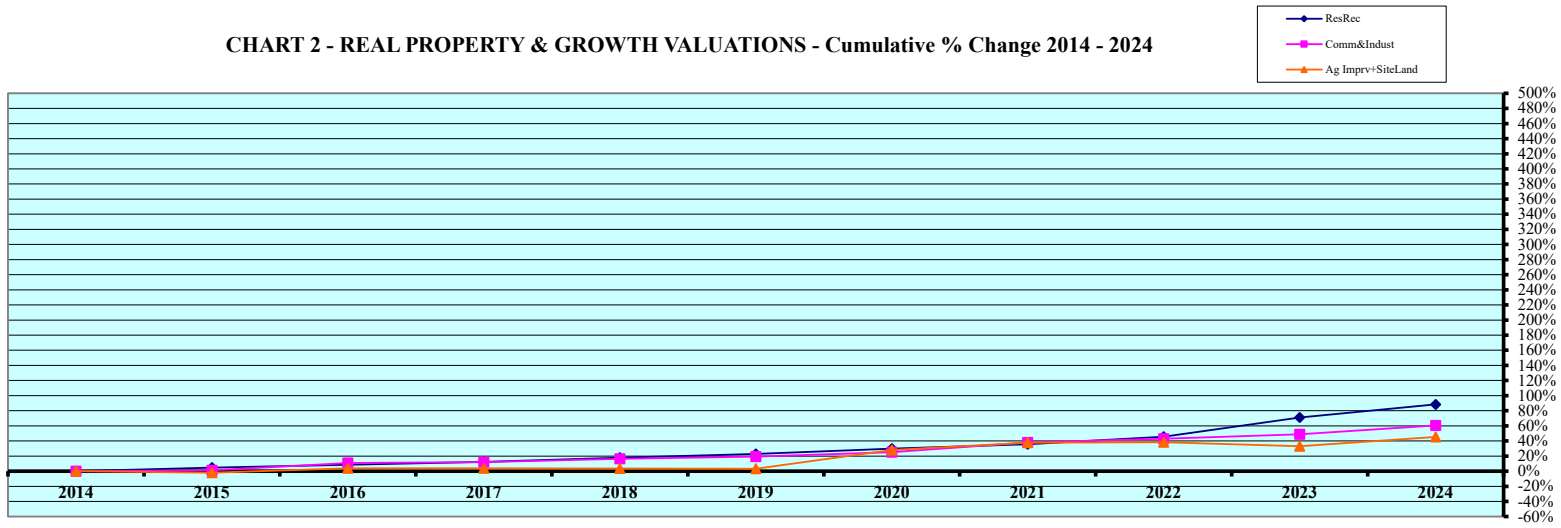
Rate Annual %chg: Residential & Recreational **6.67%** Commercial & Industrial **5.33%** Agricultural Land **0.30%**

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 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	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
2014	1,988,521,459	24,289,478	1.22%	1,964,231,981	--	--	955,806,956	27,952,459	2.92%	927,854,497	--	--
2015	2,113,529,956	29,533,661	1.40%	2,083,996,295	4.80%	4.80%	1,009,313,784	42,711,120	4.23%	966,602,664	1.13%	1.13%
2016	2,185,075,580	27,974,114	1.28%	2,157,101,466	2.06%	8.48%	1,071,007,558	12,438,600	1.16%	1,058,568,958	4.88%	10.75%
2017	2,262,851,150	28,931,170	1.28%	2,233,919,980	2.24%	12.34%	1,103,547,269	32,634,741	2.96%	1,070,912,528	-0.01%	12.04%
2018	2,378,453,150	37,510,340	1.58%	2,340,942,810	3.45%	17.72%	1,130,896,413	19,672,353	1.74%	1,111,224,060	0.70%	16.26%
2019	2,479,253,691	34,227,601	1.38%	2,445,026,090	2.80%	22.96%	1,158,324,381	16,662,908	1.44%	1,141,661,473	0.95%	19.44%
2020	2,602,930,303	18,878,404	0.73%	2,584,051,899	4.23%	29.95%	1,267,104,019	69,635,857	5.50%	1,197,468,162	3.38%	25.28%
2021	2,735,894,212	40,575,200	1.48%	2,695,319,012	3.55%	35.54%	1,356,388,051	38,666,437	2.85%	1,317,721,614	3.99%	37.86%
2022	2,929,185,916	31,586,551	1.08%	2,897,599,365	5.91%	45.72%	1,412,063,817	46,102,772	3.26%	1,365,961,045	0.71%	42.91%
2023	3,474,482,068	72,559,985	2.09%	3,401,922,083	16.14%	71.08%	1,512,993,832	90,796,777	6.00%	1,422,197,055	0.72%	48.80%
2024	3,792,847,839	46,505,167	1.23%	3,746,342,672	7.82%	88.40%	1,606,748,297	72,324,948	4.50%	1,534,423,349	1.42%	60.54%
Rate Ann%chg	6.67%	Resid & Recreat w/o growth				5.30%	C & I w/o growth				1.79%	

Tax Year	Ag Improvements & Site Land (1)							
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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
2014	91,508,858	33,721,853	125,230,711	1,043,540	0.83%	124,187,171	--	--
2015	90,406,390	34,914,993	125,321,383	2,588,824	2.07%	122,732,559	-1.99%	-1.99%
2016	93,418,030	37,442,179	130,860,209	695,988	0.53%	130,164,221	3.86%	3.94%
2017	92,445,453	38,596,290	131,041,743	999,747	0.76%	130,041,996	-0.63%	3.84%
2018	93,500,150	37,544,200	131,044,350	1,482,263	1.13%	129,562,087	-1.13%	3.46%
2019	104,547,484	40,982,153	145,529,637	16,232,772	11.15%	129,296,865	-1.33%	3.25%
2020	100,890,499	60,950,511	161,841,010	1,414,709	0.87%	160,426,301	10.24%	28.10%
2021	107,922,310	67,456,361	175,378,671	3,037,155	1.73%	172,341,516	6.49%	37.62%
2022	126,010,717	49,413,276	175,423,993	2,095,378	1.19%	173,328,615	-1.17%	38.41%
2023	120,994,725	50,893,740	171,888,465	5,361,479	3.12%	166,526,986	-5.07%	32.98%
2024	139,517,322	53,218,001	192,735,323	10,768,521	5.59%	181,966,802	5.86%	45.31%
Rate Ann%chg	4.31%	4.67%	4.41%	Ag Imprv+Site w/o growth			1.51%	

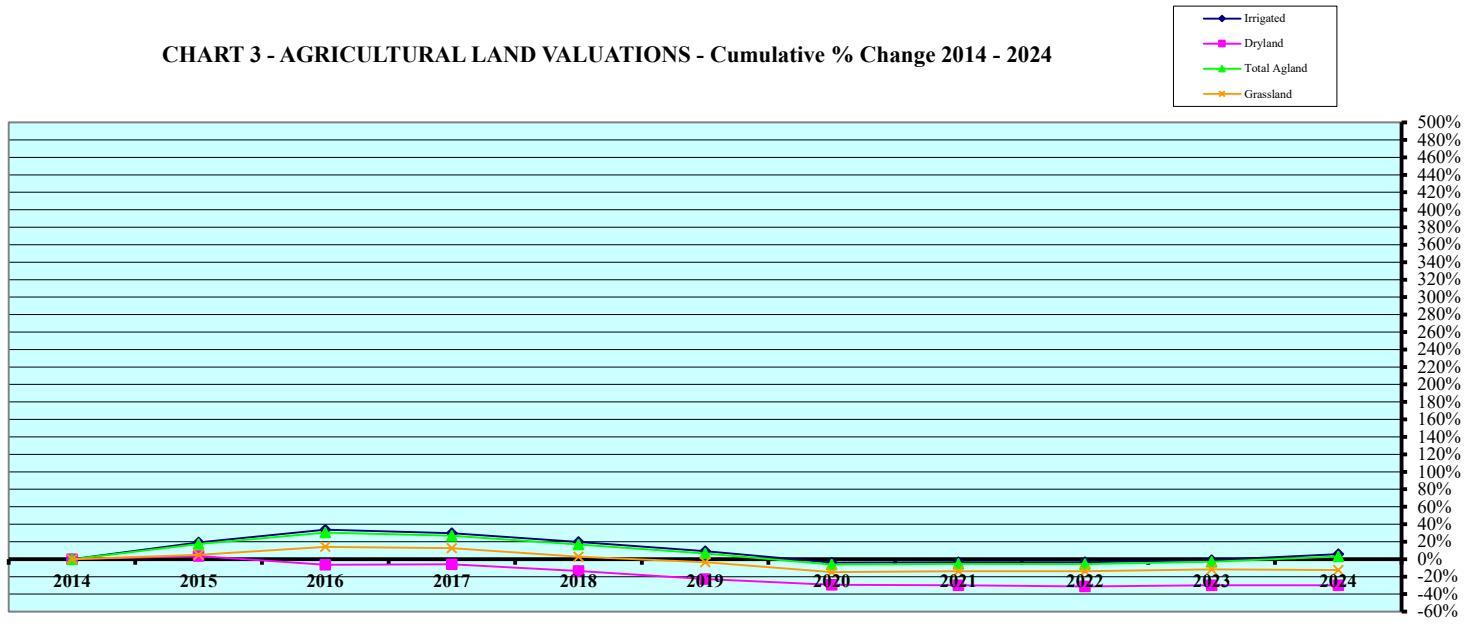
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

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County HALL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,082,688,418	-	-	-	58,535,135	-	-	-	79,737,959	-	-	-
2015	1,289,135,983	206,447,565	19.07%	19.07%	60,645,935	2,110,800	3.61%	3.61%	83,652,957	3,914,998	4.91%	4.91%
2016	1,448,222,947	159,086,964	12.34%	33.76%	54,847,921	-5,798,014	-9.56%	-6.30%	90,969,471	7,316,514	8.75%	14.09%
2017	1,405,070,373	-43,152,574	-2.98%	29.78%	55,053,920	205,999	0.38%	-5.95%	89,815,258	-1,154,213	-1.27%	12.64%
2018	1,295,223,122	-109,847,251	-7.82%	19.63%	50,618,637	-4,435,283	-8.06%	-13.52%	82,005,294	-7,809,964	-8.70%	2.84%
2019	1,183,382,405	-111,840,717	-8.63%	9.30%	45,198,154	-5,420,483	-10.71%	-22.78%	76,977,038	-5,028,256	-6.13%	-3.46%
2020	1,040,090,559	-143,291,846	-12.11%	-3.93%	41,315,053	-3,883,101	-8.59%	-29.42%	67,942,071	-9,034,967	-11.74%	-14.79%
2021	1,045,408,808	5,318,249	0.51%	-3.44%	41,033,821	-281,232	-0.68%	-29.90%	68,851,328	909,257	1.34%	-13.65%
2022	1,045,246,015	-162,793	-0.02%	-3.46%	40,265,436	-768,385	-1.87%	-31.21%	68,842,531	-8,797	-0.01%	-13.66%
2023	1,070,856,888	25,610,873	2.45%	-1.09%	41,122,232	856,796	2.13%	-29.75%	70,352,379	1,509,848	2.19%	-11.77%
2024	1,144,658,819	73,801,931	6.89%	5.72%	41,055,844	-66,388	-0.16%	-29.86%	69,872,935	-479,444	-0.68%	-12.37%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	510,011	-	-	-	4,049,986	-	-	-	1,225,521,509	-	-	-
2015	489,552	-20,459	-4.01%	-4.01%	4,034,765	-15,221	-0.38%	-0.38%	1,437,959,192	212,437,683	17.33%	17.33%
2016	481,121	-8,431	-1.72%	-5.66%	4,008,677	-26,088	-0.65%	-1.02%	1,598,530,137	160,570,945	11.17%	30.44%
2017	422,651	-58,470	-12.15%	-17.13%	4,061,929	53,252	1.33%	0.29%	1,554,424,131	-44,106,006	-2.76%	26.84%
2018	419,061	-3,590	-0.85%	-17.83%	3,960,607	-101,322	-2.49%	-2.21%	1,432,226,721	-122,197,410	-7.86%	16.87%
2019	408,020	-11,041	-2.63%	-20.00%	0	-3,960,607	-100.00%	-100.00%	1,305,965,617	-126,261,104	-8.82%	6.56%
2020	485,695	77,675	19.04%	-4.77%	0	0	-	-100.00%	1,149,833,378	-156,132,239	-11.96%	-6.18%
2021	436,315	-49,380	-10.17%	-14.45%	3,446,173	3,446,173	-	-14.91%	1,159,176,445	9,343,067	0.81%	-5.41%
2022	613,375	177,060	40.58%	20.27%	3,431,973	-14,200	-0.41%	-15.26%	1,158,399,330	-777,115	-0.07%	-5.48%
2023	2,320,229	1,706,854	278.27%	354.94%	4,439,470	1,007,497	29.36%	9.62%	1,189,091,198	30,691,868	2.65%	-2.97%
2024	3,069,900	749,671	32.31%	501.93%	4,197,141	-242,329	-5.46%	3.63%	1,262,854,639	73,763,441	6.20%	3.05%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,079,250,001	210,724	5,122			60,092,073	24,403	2,462			79,959,350	57,099	1,400		
2015	1,283,307,450	214,636	5,979	16.74%	16.74%	62,670,453	21,463	2,920	18.58%	18.58%	84,088,413	55,835	1,506	7.55%	7.55%
2016	1,448,958,395	219,918	6,589	10.20%	28.64%	54,846,765	17,292	3,172	8.63%	28.81%	90,851,997	54,989	1,652	9.71%	17.98%
2017	1,406,215,274	220,442	6,379	-3.18%	24.55%	55,235,439	17,500	3,156	-0.49%	28.18%	90,091,327	54,612	1,650	-0.15%	17.80%
2018	1,296,732,361	220,237	5,888	-7.70%	14.96%	50,761,759	17,360	2,924	-7.36%	18.74%	82,483,246	53,999	1,528	-7.41%	9.08%
2019	1,185,437,889	218,817	5,417	-7.99%	5.78%	45,112,252	16,746	2,694	-7.87%	9.40%	77,040,614	50,467	1,527	-0.06%	9.01%
2020	1,040,801,148	218,166	4,771	-11.94%	-6.85%	40,030,961	16,735	2,392	-11.20%	-2.86%	68,380,807	49,653	1,377	-9.79%	-1.66%
2021	1,039,962,737	218,067	4,769	-0.04%	-6.89%	39,991,842	16,632	2,405	0.52%	-2.35%	67,831,020	49,234	1,378	0.04%	-1.62%
2022	1,046,492,425	219,428	4,769	0.00%	-6.88%	40,262,606	16,838	2,391	-0.55%	-2.89%	68,794,953	49,939	1,378	-0.01%	-1.63%
2023	1,073,836,017	219,025	4,903	2.80%	-4.27%	41,320,727	16,892	2,446	2.30%	-0.66%	70,410,894	49,452	1,424	3.36%	1.68%
2024	1,145,674,162	218,445	5,245	6.97%	2.40%	41,160,632	16,789	2,452	0.22%	-0.44%	69,897,817	49,184	1,421	-0.19%	1.48%

Rate Annual %chg Average Value/Acre: 0.60%

-3.71%

-1.34%

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
2014	511,693	4,654	110			4,103,759	7,686	534			1,223,916,876	304,566	4,019		
2015	492,845	4,471	110	0.25%	0.25%	4,052,241	7,610	532	-0.27%	-0.27%	1,434,611,402	304,015	4,719	17.43%	17.43%
2016	477,034	4,313	111	0.34%	0.59%	4,026,828	7,693	523	-1.70%	-1.97%	1,599,161,019	304,205	5,257	11.40%	30.81%
2017	425,053	4,260	100	-9.80%	-9.26%	4,058,077	7,671	529	1.07%	-0.92%	1,556,025,170	304,485	5,110	-2.79%	27.17%
2018	421,770	4,228	100	0.00%	-9.26%	3,965,811	7,533	526	-0.49%	-1.40%	1,434,364,947	303,357	4,728	-7.48%	17.66%
2019	408,829	4,088	100	0.23%	-9.05%	0	0				1,307,999,584	290,118	4,509	-4.65%	12.19%
2020	447,363	4,182	107	6.98%	-2.71%	0	0				1,149,660,279	288,736	3,982	-11.68%	-0.92%
2021	426,421	4,264	100	-6.52%	-9.05%	0	0				1,148,212,020	288,198	3,984	0.06%	-0.86%
2022	436,316	4,363	100	0.00%	-9.05%	3,431,973	6,396	537		0.50%	1,159,418,273	296,964	3,904	-2.00%	-2.84%
2023	2,275,612	4,551	500	400.00%	354.74%	4,559,925	6,169	739	37.76%	38.45%	1,192,403,175	296,089	4,027	3.15%	0.21%
2024	2,357,082	4,714	500	0.00%	354.74%	4,310,861	5,845	738	-0.22%	38.14%	1,263,400,554	294,978	4,283	6.35%	6.58%

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HALL

Rate Annual %chg Average Value/Acre: 0.32%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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	383,600,550	86,087,331	193,065,365	3,791,511,932	1,477,832,644	128,915,653	1,335,907	1,262,854,639	139,517,322	53,218,001	27,001	7,517,966,345
cnty sector value % of total value:		5.10%	1.15%	2.57%	50.43%	19.66%	1.71%	0.02%	16.80%	1.86%	0.71%	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	3,563,564	458,221	1,873,241	26,485,670	8,448,360	3,570,648	0	10,512	0	0	0	44,410,216
1.03%	%sector of county sector	0.93%	0.53%	0.97%	0.70%	0.57%	2.77%		0.00%				0.59%
	%sector of municipality	8.02%	1.03%	4.22%	59.64%	19.02%	8.04%		0.02%				100.00%
822	CAIRO	821,233	986,787	3,265,683	64,621,097	7,607,236	0	0	244,544	0	0	0	77,546,580
1.31%	%sector of county sector	0.21%	1.15%	1.69%	1.70%	0.51%			0.02%				1.03%
	%sector of municipality	1.06%	1.27%	4.21%	83.33%	9.81%			0.32%				100.00%
809	DONIPHAN	4,128,627	1,675,742	59,088	54,487,988	11,314,613	2,088,526	0	0	0	0	0	73,754,584
1.29%	%sector of county sector	1.08%	1.95%	0.03%	1.44%	0.77%	1.62%		0.98%				0.98%
	%sector of municipality	5.60%	2.27%	0.08%	73.88%	15.34%	2.83%						100.00%
53,140	GRAND ISLAND	213,208,706	52,094,244	64,373,054	2,964,254,100	1,278,648,780	96,778,551	0	7,208,058	1,640,822	143,447	0	4,678,349,762
84.49%	%sector of county sector	55.58%	60.51%	33.34%	78.18%	86.52%	75.07%		0.57%	1.18%	0.27%		62.23%
	%sector of municipality	4.56%	1.11%	1.38%	63.36%	27.33%	2.07%		0.15%	0.04%	0.00%		100.00%
1,034	SHELTON	0	0	0	0	449,998	0	0	0	0	0	0	449,998
1.64%	%sector of county sector					0.03%							0.01%
	%sector of municipality					100.00%							100.00%
1,172	WOOD RIVER	38,480,455	1,766,141	3,593,493	73,120,576	44,145,765	0	0	0	0	0	0	161,106,430
1.86%	%sector of county sector	10.03%	2.05%	1.86%	1.93%	2.99%							2.14%
	%sector of municipality	23.89%	1.10%	2.23%	45.39%	27.40%							100.00%
	%sector of county sector												
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57,625	Total Municipalities	260,202,586	56,981,136	73,164,560	3,182,969,435	1,350,614,755	102,437,726	0	7,463,114	1,640,822	143,447	0	5,035,617,577
91.62%	%all municip.sectors of cnty	67.83%	66.19%	37.90%	83.95%	91.39%	79.46%		0.59%	1.18%	0.27%		66.98%

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Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 28,008</b>	<b>Value : 7,532,755,419</b>	<b>Growth 205,013,114</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,853	48,929,319	688	27,191,323	177	11,736,164	2,718	87,856,806	
<b>02. Res Improve Land</b>	15,311	302,132,533	575	21,986,568	744	39,617,177	16,630	363,736,278	
<b>03. Res Improvements</b>	16,649	3,081,708,674	1,238	348,293,622	851	211,552,461	18,738	3,641,554,757	
<b>04. Res Total</b>	18,502	3,432,770,526	1,926	397,471,513	1,028	262,905,802	21,456	4,093,147,841	37,449,370
<b>% of Res Total</b>	86.23	83.87	8.98	9.71	4.79	6.42	76.61	54.34	18.27
<b>05. Com UnImp Land</b>	421	40,562,799	37	2,319,108	77	6,300,834	535	49,182,741	
<b>06. Com Improve Land</b>	2,114	205,507,560	52	4,731,352	137	19,743,455	2,303	229,982,367	
<b>07. Com Improvements</b>	2,182	1,241,864,244	43	13,848,255	198	166,528,536	2,423	1,422,241,035	
<b>08. Com Total</b>	2,603	1,487,934,603	80	20,898,715	275	192,572,825	2,958	1,701,406,143	164,418,850
<b>% of Com Total</b>	88.00	87.45	2.70	1.23	9.30	11.32	10.56	22.59	80.20
<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	921,870	27	4,594,404	
<b>11. Ind Improvements</b>	30	102,865,457	0	0	2	27,815,276	32	130,680,733	
<b>12. Ind Total</b>	33	107,150,909	0	0	2	28,737,146	35	135,888,055	388,230
<b>% of Ind Total</b>	94.29	78.85	0.00	0.00	5.71	21.15	0.12	1.80	0.19
<b>13. Rec UnImp Land</b>	0	0	0	0	3	138,372	3	138,372	
<b>14. Rec Improve Land</b>	0	0	0	0	4	509,717	4	509,717	
<b>15. Rec Improvements</b>	0	0	0	0	20	717,642	20	717,642	
<b>16. Rec Total</b>	0	0	0	0	23	1,365,731	23	1,365,731	185,296
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.08	0.02	0.09
<b>Res &amp; Rec Total</b>	18,502	3,432,770,526	1,926	397,471,513	1,051	264,271,533	21,479	4,094,513,572	37,634,666
<b>% of Res &amp; Rec Total</b>	86.14	83.84	8.97	9.71	4.89	6.45	76.69	54.36	18.36
<b>Com &amp; Ind Total</b>	2,636	1,595,085,512	80	20,898,715	277	221,309,971	2,993	1,837,294,198	164,807,080
<b>% of Com &amp; Ind Total</b>	88.07	86.82	2.67	1.14	9.25	12.05	10.69	24.39	80.39
<b>17. Taxable Total</b>	21,138	5,027,856,038	2,006	418,370,228	1,328	485,581,504	24,472	5,931,807,770	202,441,746
<b>% of Taxable Total</b>	86.38	84.76	8.20	7.05	5.43	8.19	87.38	78.75	98.75



Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	485	2,830,449	114,774,660	0	0	0
19. Commercial	85	22,480,360	244,035,809	17	221,437	34,863,108
20. Industrial	1	2,183,323	1,686,525	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	1	930	308,185	486	2,831,379	115,082,845
19. Commercial	28	1,012,488	33,130,925	130	23,714,285	312,029,842
20. Industrial	0	0	0	1	2,183,323	1,686,525
21. Other	0	0	0	0	0	0
22. Total Sch II				617	28,728,987	428,799,212

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	968	47	327	1,342

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	43	5,460,199	16	2,927,269	2,469	1,012,212,925	2,528	1,020,600,393
28. Ag-Improved Land	4	878,604	0	0	956	405,018,902	960	405,897,506
29. Ag Improvements	4	1,070,354	18	384,454	985	172,967,941	1,007	174,422,749

30. Ag Total					3,535	1,600,920,648
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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	100,000	0	0.00	0	
33. HomeSite Improvements	4	0.00	1,025,708	1	0.00	26,046	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.22	880	
36. FarmSite Improv Land	3	7.36	29,444	0	0.00	0	
37. FarmSite Improvements	3	0.00	44,646	18	0.00	358,408	
38. FarmSite Total							
39. Road & Ditches	18	15.44	0	6	11.31	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	17	15.68	392,025	17	15.68	392,025	
32. HomeSite Improv Land	613	696.93	16,396,661	617	700.93	16,496,661	
33. HomeSite Improvements	658	0.00	128,829,343	663	0.00	129,881,097	1,104,433
34. HomeSite Total				<b>680</b>	<b>716.61</b>	<b>146,769,783</b>	
35. FarmSite UnImp Land	182	271.29	1,049,390	183	271.51	1,050,270	
36. FarmSite Improv Land	745	1,914.23	7,290,479	748	1,921.59	7,319,923	
37. FarmSite Improvements	890	0.00	44,138,598	911	0.00	44,541,652	1,466,935
38. FarmSite Total				<b>1,094</b>	<b>2,193.10</b>	<b>52,911,845</b>	
39. Road & Ditches	2,833	6,138.45	0	2,857	6,165.20	0	
40. Other- Non Ag Use	5	176.16	176,160	5	176.16	176,160	
41. Total Section VI				<b>1,774</b>	<b>9,251.07</b>	<b>199,857,788</b>	<b>2,571,368</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	132,057	2	117.38	132,057

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	79,283.57	36.33%	536,530,738	41.87%	6,767.24
46. 1A	43,843.64	20.09%	285,631,302	22.29%	6,514.77
47. 2A1	37,330.79	17.11%	184,033,206	14.36%	4,929.80
48. 2A	31,282.91	14.34%	153,844,728	12.00%	4,917.85
49. 3A1	3,326.97	1.52%	15,869,651	1.24%	4,770.00
50. 3A	10,225.39	4.69%	48,775,035	3.81%	4,769.99
51. 4A1	9,642.88	4.42%	42,380,354	3.31%	4,394.99
52. 4A	3,288.24	1.51%	14,451,806	1.13%	4,395.00
53. Total	218,224.39	100.00%	1,281,516,820	100.00%	5,872.47
<b>Dry</b>					
54. 1D1	762.74	4.56%	2,135,682	5.20%	2,800.01
55. 1D	7,062.18	42.23%	19,849,147	48.37%	2,810.63
56. 2D1	1,683.60	10.07%	4,040,613	9.85%	2,399.98
57. 2D	1,911.09	11.43%	4,586,575	11.18%	2,399.98
58. 3D1	1,454.92	8.70%	3,077,175	7.50%	2,115.01
59. 3D	230.35	1.38%	487,186	1.19%	2,114.98
60. 4D1	1,078.24	6.45%	2,035,705	4.96%	1,887.99
61. 4D	2,541.86	15.20%	4,823,182	11.75%	1,897.50
62. Total	16,724.98	100.00%	41,035,265	100.00%	2,453.53
<b>Grass</b>					
63. 1G1	21,306.08	43.27%	31,639,558	44.34%	1,485.00
64. 1G	6,445.31	13.09%	9,596,156	13.45%	1,488.86
65. 2G1	4,453.35	9.04%	6,301,483	8.83%	1,415.00
66. 2G	13,259.07	26.93%	18,761,580	26.30%	1,415.00
67. 3G1	3,014.82	6.12%	4,039,841	5.66%	1,339.99
68. 3G	516.27	1.05%	691,775	0.97%	1,339.95
69. 4G1	109.54	0.22%	142,403	0.20%	1,300.01
70. 4G	136.39	0.28%	177,296	0.25%	1,299.92
71. Total	49,240.83	100.00%	71,350,092	100.00%	1,449.00
<b>Irrigated Total</b>					
Irrigated Total	218,224.39	74.02%	1,281,516,820	91.47%	5,872.47
<b>Dry Total</b>					
Dry Total	16,724.98	5.67%	41,035,265	2.93%	2,453.53
<b>Grass Total</b>					
Grass Total	49,240.83	16.70%	71,350,092	5.09%	1,449.00
72. Waste	4,858.21	1.65%	2,907,674	0.21%	598.51
73. Other	5,752.66	1.95%	4,253,009	0.30%	739.31
74. Exempt	10,925.40	3.71%	6,641,218	0.47%	607.87
75. Market Area Total	294,801.07	100.00%	1,401,062,860	100.00%	4,752.57

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1,023.61	5,716,405	514.00	2,812,778	216,686.78	1,272,987,637	218,224.39	1,281,516,820
<b>77. Dry Land</b>	72.21	183,795	38.33	91,168	16,614.44	40,760,302	16,724.98	41,035,265
<b>78. Grass</b>	206.67	298,484	11.47	17,033	49,022.69	71,034,575	49,240.83	71,350,092
<b>79. Waste</b>	21.35	10,675	10.82	5,410	4,826.04	2,891,589	4,858.21	2,907,674
<b>80. Other</b>	0.00	0	0.00	0	5,752.66	4,253,009	5,752.66	4,253,009
<b>81. Exempt</b>	799.02	341,984	138.96	0	9,987.42	6,299,234	10,925.40	6,641,218
<b>82. Total</b>	<b>1,323.84</b>	<b>6,209,359</b>	<b>574.62</b>	<b>2,926,389</b>	<b>292,902.61</b>	<b>1,391,927,112</b>	<b>294,801.07</b>	<b>1,401,062,860</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	218,224.39	74.02%	1,281,516,820	91.47%	5,872.47
<b>Dry Land</b>	16,724.98	5.67%	41,035,265	2.93%	2,453.53
<b>Grass</b>	49,240.83	16.70%	71,350,092	5.09%	1,449.00
<b>Waste</b>	4,858.21	1.65%	2,907,674	0.21%	598.51
<b>Other</b>	5,752.66	1.95%	4,253,009	0.30%	739.31
<b>Exempt</b>	10,925.40	3.71%	6,641,218	0.47%	607.87
<b>Total</b>	<b>294,801.07</b>	<b>100.00%</b>	<b>1,401,062,860</b>	<b>100.00%</b>	<b>4,752.57</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	15	232,683	221	2,835,957	222	23,769,623	237	26,838,263	300,289
83.2 Cairo	34	685,983	326	5,217,743	330	61,535,701	364	67,439,427	209,426
83.3 Doniphan	19	313,568	273	4,275,254	276	51,299,076	295	55,887,898	83,166
83.4 Grand Island	50	1,297,932	6	127,628	59	1,741,739	109	3,167,299	143,719
83.5 Grand Island 1	253	5,328,309	6,358	90,449,792	6,332	912,424,369	6,585	1,008,202,470	10,041,742
83.6 Grand Island 2	520	15,933,446	3,827	123,212,325	4,145	1,067,646,042	4,665	1,206,791,813	9,866,884
83.7 Grand Island 3	608	20,627,255	263	6,811,208	801	315,480,217	1,409	342,918,680	3,983,097
83.8 Grand Island 4	101	656,459	418	2,508,740	27	3,281,410	128	6,446,609	4,660,413
83.9 Grand Island 5	58	572,307	173	3,276,916	180	12,966,722	238	16,815,945	67,363
83.10 Grand Island 6	187	4,603,912	3,020	57,546,364	3,059	562,102,883	3,246	624,253,159	1,292,382
83.11 High Dens Rural Sub	482	18,301,676	277	8,832,594	728	230,293,683	1,210	257,427,953	613,197
83.12 Kuester Lake	71	2,105,000	0	0	70	20,048,737	141	22,153,737	422,947
83.13 Mh In Courts	1	14,660	0	0	904	18,936,154	905	18,950,814	1,393,534
83.14 Recreational	2	31,264	1	48,266	16	664,933	18	744,463	185,296
83.15 Rural	119	8,802,293	349	22,119,069	424	98,422,281	543	129,343,643	838,973
83.16 Rural Sub	142	7,412,247	690	31,191,306	746	189,253,986	888	227,857,539	2,936,910
83.17 Wood River	59	1,076,184	432	5,792,833	439	72,404,843	498	79,273,860	595,328
84 Residential Total	2,721	87,995,178	16,634	364,245,995	18,758	3,642,272,399	21,479	4,094,513,572	37,634,666

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	39	1,462,807	40	11,093,355	44	12,668,039	224,067
85.2	Cairo	19	354,557	46	1,574,645	46	6,684,317	65	8,613,519	1,097,404
85.3	Doniphan	8	165,503	41	1,256,592	42	13,363,794	50	14,785,889	0
85.4	Gi Downtown	5	77,549	336	6,765,173	350	62,976,957	355	69,819,679	1,010,279
85.5	Grand Island	413	43,211,424	1,653	200,795,848	1,680	1,259,195,701	2,093	1,503,202,973	157,078,855
85.6	Grand Island 1	3	39,902	6	421,584	6	1,810,241	9	2,271,727	0
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	2,735,736	1	2,921,210	0
85.9	High Dens Rural Sub	6	22,707	1	93,825	1	137,733	7	254,265	0
85.10	Kuester Lake	0	0	0	0	1	806,994	1	806,994	135,234
85.11	Rural	44	4,005,128	84	13,890,746	159	118,132,128	203	136,028,002	4,508,020
85.12	Rural Sub	22	1,548,152	50	5,902,230	51	34,002,329	73	41,452,711	715,408
85.13	Wood River	13	188,847	71	2,111,213	76	41,347,831	89	43,647,891	37,813
86	Commercial Total	538	49,795,659	2,330	234,576,771	2,455	1,552,921,768	2,993	1,837,294,198	164,807,080

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	21,306.08	43.27%	31,639,558	44.34%	1,485.00
88. 1G	6,445.31	13.09%	9,596,156	13.45%	1,488.86
89. 2G1	4,453.35	9.04%	6,301,483	8.83%	1,415.00
90. 2G	13,259.07	26.93%	18,761,580	26.30%	1,415.00
91. 3G1	3,014.82	6.12%	4,039,841	5.66%	1,339.99
92. 3G	516.27	1.05%	691,775	0.97%	1,339.95
93. 4G1	109.54	0.22%	142,403	0.20%	1,300.01
94. 4G	136.39	0.28%	177,296	0.25%	1,299.92
95. Total	49,240.83	100.00%	71,350,092	100.00%	1,449.00
<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	49,240.83	100.00%	71,350,092	100.00%	1,449.00
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	49,240.83	100.00%	71,350,092	100.00%	1,449.00



**2025 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

40 Hall

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	3,791,511,932	4,093,147,841	301,635,909	7.96%	37,449,370	6.97%
02. Recreational	1,335,907	1,365,731	29,824	2.23%	185,296	-11.64%
03. Ag-Homesite Land, Ag-Res Dwelling	139,517,322	146,769,783	7,252,461	5.20%	1,104,433	4.41%
<b>04. Total Residential (sum lines 1-3)</b>	<b>3,932,365,161</b>	<b>4,241,283,355</b>	<b>308,918,194</b>	<b>7.86%</b>	<b>38,739,099</b>	<b>6.87%</b>
05. Commercial	1,477,832,644	1,701,406,143	223,573,499	15.13%	164,418,850	4.00%
06. Industrial	128,915,653	135,888,055	6,972,402	5.41%	388,230	5.11%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>1,606,748,297</b>	<b>1,837,294,198</b>	<b>230,545,901</b>	<b>14.35%</b>	<b>164,807,080</b>	<b>4.09%</b>
08. Ag-Farmsite Land, Outbuildings	53,041,841	52,911,845	-129,996	-0.25%	1,466,935	-3.01%
09. Minerals	27,001	27,001	0	0.00	0	0.00%
10. Non Ag Use Land	176,160	176,160	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>53,245,002</b>	<b>53,115,006</b>	<b>-129,996</b>	<b>-0.24%</b>	<b>1,466,935</b>	<b>-3.00%</b>
12. Irrigated	1,144,658,819	1,281,516,820	136,858,001	11.96%		
13. Dryland	41,055,844	41,035,265	-20,579	-0.05%		
14. Grassland	69,872,935	71,350,092	1,477,157	2.11%		
15. Wasteland	3,069,900	2,907,674	-162,226	-5.28%		
16. Other Agland	4,197,141	4,253,009	55,868	1.33%		
<b>17. Total Agricultural Land</b>	<b>1,262,854,639</b>	<b>1,401,062,860</b>	<b>138,208,221</b>	<b>10.94%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>6,855,213,099</b>	<b>7,532,755,419</b>	<b>677,542,320</b>	<b>9.88%</b>	<b>205,013,114</b>	<b>6.89%</b>

## 2025 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>
<b>3.</b>	<b>Other full-time employees:</b>
	5 with two open positions
<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>
	\$836,382.16
<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>
	\$168,000
<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>
	\$7,500
<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- Eagleview
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.

## 2025 Residential Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The staff appraisers.
<b>2.</b>	<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.
<b>3.</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 utilizes one depreciation table based on the local market with economic adjustments by location.
<b>4.</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, one table is used with economic depreciation adjusted for valuation groups.
<b>5.</b>	<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.
<b>6.</b>	<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.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Vacant lot sales study according to neighborhoods and location are used to determine value of vacant lots- This was conducted by the contract appraiser.

## 2025 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 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, apartments and multifamily properties.
<b>2a.</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>3.</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>4.</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>5.</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- The study was conducted by the contract appraiser.

## 2025 Agricultural Assessment Survey for Hall County

1.	<b>Valuation data collection done by:</b>
	Office staff and Contract Appraiser
2.	<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.
3.	<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.
4.	<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.
5.	<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.
6.	<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.
6a.	<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>
7a.	<b>How many parcels have a special valuation application on file?</b>
	3
7b.	<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>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A

<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



# 2024 PLAN OF ASSESSMENT FOR HALL COUNTY ASSESSMENT YEARS 2025, 2026 AND 2027

## 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.

### 2025

During calendar year 2025, 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 of properties. The field appraisal staff will continue reviewing by valuation group for 2025. They will focus on physically reviewing Doniphan Village, the City of Wood River, Cario Village, and Grand Island 6. 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 will be done in February of 2025. We will use change finder to locate and list any properties that have changed.
  5. I also plan on working on a new depreciation table for Hall County. I will do a study of arm's length transactions and create a new depreciation table based on sales and condition. I have noticed 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 through 2020 we will just continue to follow the market by studying sales. We will make any adjustments as needed. We plan on taking updated pictures of commercial properties and reviewing them on Pictometry.
2. We are continuing to ‘clean up’ our commercial records. They should be finished by the end of the year.
3. We contract with Standard Appraisal for our large commercial permits. We will continue to do this.

## **2026**

During calendar year 2026, 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.
2. We will keep working on the 6-year review cycle. They will be reviewing by valuation group. This year we plan on physically reviewing High Density Rural Subs and Grand Island 2. 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. We plan on taking updated pictures of commercial properties and reviewing them on Pictometry.
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.

## **2027**

During calendar year 2027, 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. The field appraisal staff plans on physically reviewing Alda Village, Grand Island 3, Grand Island 4, and Grand Island 5. 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) There is a possibility of another flight in February 2027.
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 2024 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 landowner and are approximately 2 miles outside Grand Island's municipal boundary. 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.