

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**HALL COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Hall County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hall County.

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

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen  
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](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 staff 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 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.

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 and 92% to 100% for all other classes of real property.

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 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 IAAO's recognition 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.

### **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 review done by Division staff, 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.

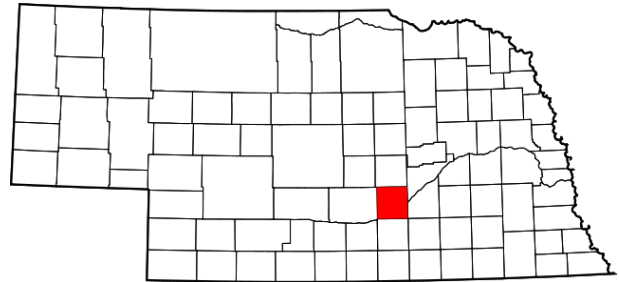
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

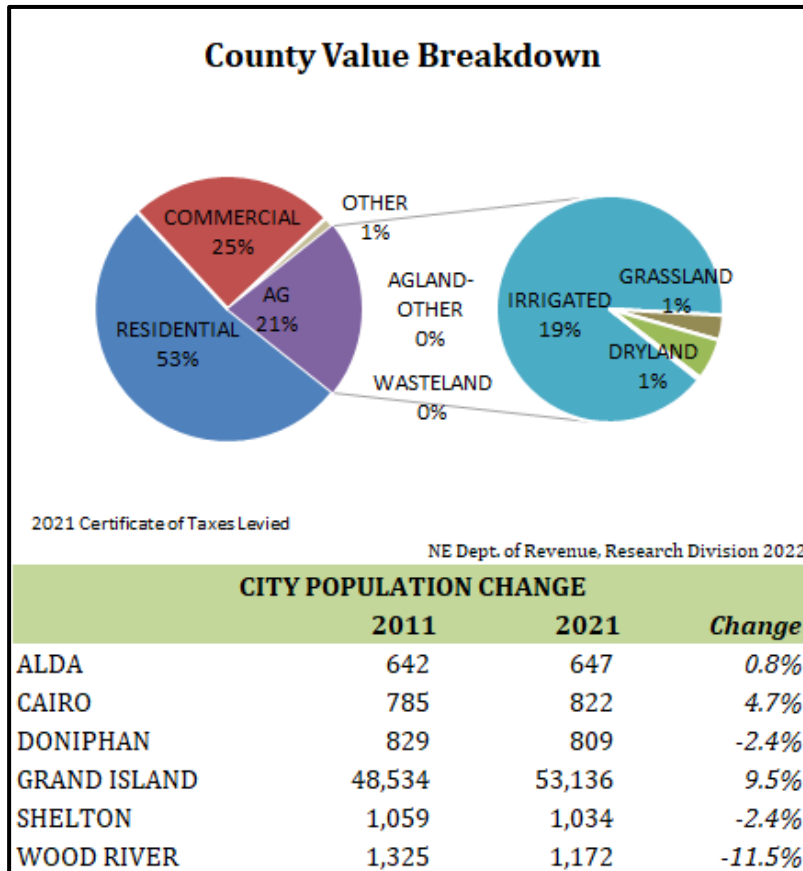


## County Overview

With a total area of 546 square miles, Hall County has 62,895 residents, per the Census Bureau Quick Facts for 2020, a 7% population increase over the 2010 U.S. Census. Reports indicate that 62% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$148,600 (2021 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 1,889 employer establishments with total employment of 31,828, an increase of 2% since 2019.



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

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

## 2022 Residential Correlation for Hall County

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### *Assessment Actions*

Valuation Groups 1, 4, 10, 12, 13 and 14 received a desk review for the 2022 assessment year. The valuation groups are now on 2019 Marshall Swift costing through the Computer-Assisted Mass Appraisal (CAMA) system. In valuation groups 1 through 6 approximately 5,000 parcels were physically reviewed.

All pick-up work was completed and placed on the tax roll.

### *Assessment Practice Review*

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

Sales verification and qualification processes are reviewed to determine if all arm's-length sales are made available for measurement. The usability rate for residential property is slightly higher than typical but is not an issue. All arm's-length transactions have been made available for measurement purposes.

The examination of valuation groups is reviewed to ensure that economic differences are adequately identified and grouped. Currently there are 14 Valuation Groups recognized by the county assessor, with Grand Island separated into six groups to recognize the different characteristics. The valuation groups adequately identify economic influences that could affect market value.

The six-year inspection and review cycle of the county is also evaluated. The county assessor developed a plan for the remainder of the agricultural parcels to be reviewed for the 2022 assessment year, which has been completed. This will continue to be monitored going forward.

Currently the county assessor does not have a written valuation methodology on file.

The appraisal tables are reviewed. The county assessor has converted from the Vanguard Computer-Assisted Mass Appraisal System (CAMA) to the MIPS CAMA System in the 2021 assessment year. The depreciation for residential property has been updated within the six-year cycle. Lot studies are needed for the residential class.

### *Description of Analysis*

The county assessor utilizes 14 valuation groups within the residential class; six of these are within the City of Grand Island, four represent rural areas of the county, and the remaining four represent each of the villages within the county.

## 2022 Residential Correlation for Hall County

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

The qualified residential statistical profile for the residential class consists of 1,920 sales with 13 of the 14 valuation groups represented. All three measures of central tendency are within the prescribed parameters. Each valuation group has a median within the acceptable range. Even though some COD's and PRDs in the valuation groups are outside the range the overall measures support appraisal uniformity. These measures are affected by outlier sales in the individual valuation groups.

Comparison of the statistics and the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the Certificate of Taxes Levied (CTL) Report indicate the sales file changed at a higher rate than the population. When reviewing the changes in the sales it was determined several sales had significant changes since the sale took place and should have been disqualified. When these sales are removed the changes in the sales are similar to the changes in the population.

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

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

## 2022 Residential Correlation for Hall County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	718	93.28	97.71	93.72	16.91	104.26
2	463	93.29	94.13	93.96	09.59	100.18
3	110	93.77	95.86	92.89	14.45	103.20
4	31	93.99	92.46	91.88	06.67	100.63
5	13	93.82	97.99	92.94	22.04	105.43
6	334	93.23	93.52	92.81	11.46	100.77
7	38	95.02	92.12	91.39	16.31	100.80
8	9	99.38	189.14	108.56	100.10	174.23
9	41	93.92	126.75	99.66	44.39	127.18
10	31	93.23	99.56	97.47	16.37	102.14
12	24	92.12	94.94	91.25	12.46	104.04
13	33	92.44	90.76	88.47	11.36	102.59
14	75	94.76	97.43	96.37	13.15	101.10
<u>ALL</u>	1,920	93.44	96.73	93.66	14.63	103.28

### *Level of Value*

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

## 2022 Commercial Correlation for Hall County

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### *Assessment Actions*

Pick-up work was the only assessment action in the commercial class.

### *Assessment Practice Review*

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

Sales verification and qualification is also looked at for the commercial class, with the usability rates higher than typical. All arm's-length transactions have been made available for measurement purposes, however further sales verification would improve the qualitative statistics and the overall reliability of the ratio studies. Eight valuation groups are recognized by the county assessor with Grand Island separated into two groups to recognize the different characteristics.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property.

The appraisal tables are all up to date. The county assessor does apply the income approach to income properties. The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) cost tables, with market derived depreciation tables, are used for the remaining valuation of the commercial class of property. The county assessor has not submitted a valuation methodology.

### *Description of Analysis*

The county assessor utilizes eight valuation groups within the commercial class of property, two represent the City of Grand Island; the remainder represent each of the small villages and the rural area.

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

## 2022 Commercial Correlation for Hall County

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The analysis of qualified commercial sales consists of 186 sales. The median measure of central tendency is the only measure within the range. The weighted mean is slightly under while the mean is slightly over.

A review of the valuation groups shows Valuation Group 1 and 99 have a sufficient number of sales for measurement and both have medians within the acceptable ranges. The PRD's are above the range and are influenced by extreme sales prices in the sample. The remaining valuation groups have insufficient number of sales; however, these areas are subject to the same appraisal techniques as the acceptable valuation groups and are at an acceptable level of value.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate the sales file changed at a higher rate than the population. When reviewing the sale changes it was determined several sales had significant changes since the sale took place and should've been disqualified but were not. When these sales are removed the changes in the sales are similar to the changes in the population. The removal of the substantially changed sales also improves the quality statistics.

### *Equalization and Quality of Assessment*

The valuation group substratum shows the valuation groups with sufficient sales are within the acceptable range. The assessment practices of the county assessor and analysis of the general movement of assessed values relative to the market indicate that the values are uniform. The Hall County Assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	134	96.42	98.63	88.76	20.12	111.12
2	1	123.51	123.51	123.51	00.00	100.00
3	4	100.00	98.76	93.99	10.35	105.08
4	7	101.52	123.38	114.12	25.52	108.11
5	4	87.14	87.47	91.72	14.01	95.37
7	3	140.49	127.63	154.40	18.97	82.66
99	33	98.64	102.13	91.58	26.83	111.52
<u>    ALL    </u>	186	97.98	100.55	89.40	21.54	112.47

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Hall County is 98%.

## 2022 Agricultural Correlation for Hall County

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### *Assessment Actions*

All improved rural parcels that had homes were desk reviewed for the 2022 assessment year. This included review of the current file compared to aerial imagery using Pictometry. Pick-up work was completed in the agricultural class of property.

### *Assessment Practice Review*

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

The county's sales and verification processes are reviewed. All arm's-length transactions have been made available for measurement purposes. The usability rate for the agricultural class is higher than the statewide average. Further sales verification would improve this rate as well as the qualitative statistics.

The six-year inspection and review cycle of the county is also evaluated. Agricultural improvements have not been on a schedule for review within the six-year cycle. The county assessor developed a plan for the remainder of the agricultural parcels to be reviewed for the 2022 assessment year, which has been completed. This will continue to be monitored going forward.

Hall County has one market area but studies the market each year for any changes. A systematical land use review is in place. Intensive use is identified in the county for feedlots and vineyards.

The agricultural improvements are currently under the Vanguard Computer-Assisted Mass Appraisal System (CAMA) costing of 2008, while the depreciation is dated 2019.

### *Description of Analysis*

The statistical sample of agricultural sales consists of 65 qualified sales. The median and weighted mean are within the acceptable range. The qualitative measures are acceptable for the agricultural land class.

The irrigated subclass in the 80% Majority Land Use (MLU) is the only class with sufficient sales. When comparing the counties schedule of values to the adjoining counties with similar markets Hall County's values are similar and equalized. Hall County has achieved an acceptable level of value.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the County Assessor.

## 2022 Agricultural Correlation for Hall County

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### *Equalization and Quality of Assessment*

The Property Assessment Division's (Division's) review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential property across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicate that Hall County has achieved equalization. The quality of assessment in the agricultural land class of property 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	53	72.44	79.26	73.17	18.93	108.32
1	53	72.44	79.26	73.17	18.93	108.32
<u>Dry</u>						
County	1	45.89	45.89	45.89	00.00	100.00
1	1	45.89	45.89	45.89	00.00	100.00
<u>Grass</u>						
County	2	55.16	55.16	48.41	33.68	113.94
1	2	55.16	55.16	48.41	33.68	113.94
<u>ALL</u>	65	73.14	79.69	73.59	21.27	108.29

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Hall County is 73%.



## 2022 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>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	98	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	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, 2022.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Hall County

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### Residential Real Property - Current

Number of Sales	1920	Median	93.44
Total Sales Price	\$368,298,561	Mean	96.73
Total Adj. Sales Price	\$368,298,561	Wgt. Mean	93.66
Total Assessed Value	\$344,937,169	Average Assessed Value of the Base	\$145,428
Avg. Adj. Sales Price	\$191,822	Avg. Assessed Value	\$179,655

### Confidence Interval - Current

95% Median C.I	92.78 to 94.06
95% Wgt. Mean C.I	92.79 to 94.52
95% Mean C.I	95.23 to 98.23
% of Value of the Class of all Real Property Value in the County	51.64
% of Records Sold in the Study Period	9.50
% of Value Sold in the Study Period	11.73

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	1,713	93	93.17
2020	1,709	92	92.43
2019	1,927	93	92.68
2018	1,962	95	95.01

## 2022 Commission Summary for Hall County

### Commercial Real Property - Current

Number of Sales	186	Median	97.98
Total Sales Price	\$107,261,982	Mean	100.55
Total Adj. Sales Price	\$107,261,982	Wgt. Mean	89.40
Total Assessed Value	\$95,893,275	Average Assessed Value of the Base	\$487,722
Avg. Adj. Sales Price	\$576,677	Avg. Assessed Value	\$515,555

### Confidence Interval - Current

95% Median C.I	95.33 to 99.18
95% Wgt. Mean C.I	83.28 to 95.52
95% Mean C.I	94.95 to 106.15
% of Value of the Class of all Real Property Value in the County	24.90
% of Records Sold in the Study Period	6.40
% of Value Sold in the Study Period	6.77

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	179	99	98.53
2020	182	94	93.57
2019	180	93	93.29
2018	178	97	97.06

**40 Hall  
RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 1,920  
 Total Sales Price : 368,298,561  
 Total Adj. Sales Price : 368,298,561  
 Total Assessed Value : 344,937,169  
 Avg. Adj. Sales Price : 191,822  
 Avg. Assessed Value : 179,655

MEDIAN : 93  
 WGT. MEAN : 94  
 MEAN : 97  
 COD : 14.63  
 PRD : 103.28

COV : 34.64  
 STD : 33.51  
 Avg. Abs. Dev : 13.67  
 MAX Sales Ratio : 946.93  
 MIN Sales Ratio : 29.38

95% Median C.I. : 92.78 to 94.06  
 95% Wgt. Mean C.I. : 92.79 to 94.52  
 95% Mean C.I. : 95.23 to 98.23

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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-19 To 31-DEC-19	215	99.36	106.63	100.43	15.37	106.17	74.14	946.93	97.65 to 100.79	180,756	181,533
01-JAN-20 To 31-MAR-20	174	97.96	102.31	99.76	12.58	102.56	74.93	217.64	96.09 to 101.06	171,332	170,913
01-APR-20 To 30-JUN-20	211	97.50	101.28	99.00	11.58	102.30	29.38	239.37	95.70 to 99.17	186,792	184,919
01-JUL-20 To 30-SEP-20	327	94.63	99.90	96.83	14.03	103.17	64.97	819.07	93.29 to 96.01	187,030	181,104
01-OCT-20 To 31-DEC-20	249	93.46	95.99	93.91	13.28	102.21	54.14	212.29	92.07 to 94.94	179,498	168,566
01-JAN-21 To 31-MAR-21	188	91.49	93.71	92.29	12.27	101.54	53.53	156.57	89.84 to 95.11	189,479	174,874
01-APR-21 To 30-JUN-21	251	88.42	93.06	90.72	16.22	102.58	51.05	400.96	86.93 to 90.85	205,797	186,708
01-JUL-21 To 30-SEP-21	305	83.94	85.51	83.80	14.52	102.04	38.31	235.28	82.45 to 86.18	219,936	184,317
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	927	97.01	102.23	98.68	13.66	103.60	29.38	946.93	96.05 to 97.87	182,574	180,159
01-OCT-20 To 30-SEP-21	993	89.32	91.60	89.39	14.68	102.47	38.31	400.96	88.24 to 90.50	200,456	179,184
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	961	95.63	99.63	97.07	13.15	102.64	29.38	819.07	94.77 to 96.34	182,184	176,848
<u>ALL</u>	1,920	93.44	96.73	93.66	14.63	103.28	29.38	946.93	92.78 to 94.06	191,822	179,655

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	718	93.28	97.71	93.72	16.91	104.26	29.38	239.37	91.57 to 94.59	131,997	123,701
2	463	93.29	94.13	93.96	09.59	100.18	59.69	314.97	92.15 to 94.58	254,404	239,035
3	110	93.77	95.86	92.89	14.45	103.20	38.31	267.52	91.47 to 99.05	331,288	307,717
4	31	93.99	92.46	91.88	06.67	100.63	77.58	111.85	87.75 to 96.31	242,742	223,033
5	13	93.82	97.99	92.94	22.04	105.43	62.83	167.04	63.95 to 121.42	57,792	53,710
6	334	93.23	93.52	92.81	11.46	100.77	42.27	171.95	92.25 to 94.94	169,425	157,240
7	38	95.02	92.12	91.39	16.31	100.80	57.60	142.25	83.08 to 101.96	161,071	147,202
8	9	99.38	189.14	108.56	100.10	174.23	80.33	946.93	85.44 to 101.39	54,861	59,556
9	41	93.92	126.75	99.66	44.39	127.18	56.31	819.07	89.54 to 99.36	147,212	146,710
10	31	93.23	99.56	97.47	16.37	102.14	72.45	204.47	86.35 to 103.79	188,369	183,595
12	24	92.12	94.94	91.25	12.46	104.04	71.74	130.59	84.88 to 101.02	280,274	255,752
13	33	92.44	90.76	88.47	11.36	102.59	62.81	128.80	85.50 to 97.62	253,476	224,262
14	75	94.76	97.43	96.37	13.15	101.10	61.56	198.61	92.86 to 98.18	277,985	267,899
<u>ALL</u>	1,920	93.44	96.73	93.66	14.63	103.28	29.38	946.93	92.78 to 94.06	191,822	179,655

**40 Hall  
RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 1,920  
 Total Sales Price : 368,298,561  
 Total Adj. Sales Price : 368,298,561  
 Total Assessed Value : 344,937,169  
 Avg. Adj. Sales Price : 191,822  
 Avg. Assessed Value : 179,655

MEDIAN : 93  
 WGT. MEAN : 94  
 MEAN : 97  
 COD : 14.63  
 PRD : 103.28

COV : 34.64  
 STD : 33.51  
 Avg. Abs. Dev : 13.67  
 MAX Sales Ratio : 946.93  
 MIN Sales Ratio : 29.38

95% Median C.I. : 92.78 to 94.06  
 95% Wgt. Mean C.I. : 92.79 to 94.52  
 95% Mean C.I. : 95.23 to 98.23

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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	1,894	93.44	96.30	93.66	14.13	102.82	29.38	819.07	92.78 to 94.06	193,374	181,116
06											
07	26	93.18	127.96	92.95	51.80	137.67	62.83	946.93	83.11 to 101.24	78,798	73,240
<u>ALL</u>	<u>1,920</u>	<u>93.44</u>	<u>96.73</u>	<u>93.66</u>	<u>14.63</u>	<u>103.28</u>	<u>29.38</u>	<u>946.93</u>	<u>92.78 to 94.06</u>	<u>191,822</u>	<u>179,655</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	946.93	946.93	946.93	00.00	100.00	946.93	946.93	N/A	8,750	82,856
Less Than 30,000	12	113.26	211.22	162.51	102.70	129.97	83.06	946.93	94.07 to 193.02	21,871	35,543
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,920	93.44	96.73	93.66	14.63	103.28	29.38	946.93	92.78 to 94.06	191,822	179,655
Greater Than 14,999	1,919	93.42	96.29	93.64	14.16	102.83	29.38	819.07	92.78 to 94.05	191,918	179,705
Greater Than 29,999	1,908	93.37	96.01	93.61	13.92	102.56	29.38	819.07	92.72 to 94.01	192,891	180,561
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	946.93	946.93	946.93	00.00	100.00	946.93	946.93	N/A	8,750	82,856
15,000 TO 29,999	11	103.33	144.33	135.46	48.58	106.55	83.06	400.96	89.51 to 193.02	23,064	31,242
30,000 TO 59,999	60	125.90	144.78	142.24	34.31	101.79	62.83	819.07	111.28 to 150.60	47,795	67,981
60,000 TO 99,999	217	100.52	107.50	106.85	18.03	100.61	55.05	239.37	98.78 to 104.07	80,000	85,481
100,000 TO 149,999	420	91.45	94.05	93.69	14.25	100.38	54.14	241.16	89.75 to 93.40	127,297	119,262
150,000 TO 249,999	786	91.57	91.21	91.31	10.71	99.89	29.38	267.52	90.23 to 92.40	191,977	175,300
250,000 TO 499,999	398	94.59	94.62	94.44	09.53	100.19	42.27	314.97	93.33 to 95.64	318,869	301,145
500,000 TO 999,999	27	89.43	85.98	85.56	11.69	100.49	38.31	103.13	82.28 to 95.11	612,578	524,112
1,000,000 +											
<u>ALL</u>	<u>1,920</u>	<u>93.44</u>	<u>96.73</u>	<u>93.66</u>	<u>14.63</u>	<u>103.28</u>	<u>29.38</u>	<u>946.93</u>	<u>92.78 to 94.06</u>	<u>191,822</u>	<u>179,655</u>

**40 Hall**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 186  
Total Sales Price : 107,261,982  
Total Adj. Sales Price : 107,261,982  
Total Assessed Value : 95,893,275  
Avg. Adj. Sales Price : 576,677  
Avg. Assessed Value : 515,555

MEDIAN : 98  
WGT. MEAN : 89  
MEAN : 101  
COD : 21.54  
PRD : 112.47

COV : 38.74  
STD : 38.95  
Avg. Abs. Dev : 21.10  
MAX Sales Ratio : 303.18  
MIN Sales Ratio : 13.55

95% Median C.I. : 95.33 to 99.18  
95% Wgt. Mean C.I. : 83.28 to 95.52  
95% Mean C.I. : 94.95 to 106.15

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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-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	4	116.88	105.79	68.56	23.08	154.30	48.90	140.49	N/A	438,375	300,540
01-APR-19 To 30-JUN-19	8	106.40	112.65	113.80	11.33	98.99	95.00	143.77	95.00 to 143.77	196,375	223,475
01-JUL-19 To 30-SEP-19	17	95.56	109.79	97.78	20.92	112.28	56.35	296.41	93.68 to 108.33	1,344,644	1,314,850
01-OCT-19 To 31-DEC-19	13	100.57	109.26	106.24	13.22	102.84	86.05	167.53	97.34 to 121.25	377,495	401,053
01-JAN-20 To 31-MAR-20	17	98.92	103.71	93.59	19.38	110.81	36.01	239.89	93.09 to 104.50	248,621	232,674
01-APR-20 To 30-JUN-20	10	97.66	103.90	100.84	14.88	103.03	72.32	191.40	91.42 to 100.60	385,050	388,275
01-JUL-20 To 30-SEP-20	19	98.50	106.96	91.97	21.69	116.30	63.34	303.18	83.69 to 107.98	417,058	383,576
01-OCT-20 To 31-DEC-20	18	96.83	89.21	79.73	18.72	111.89	13.55	161.18	83.56 to 100.42	531,306	423,600
01-JAN-21 To 31-MAR-21	31	93.81	93.65	89.67	18.02	104.44	52.77	251.39	81.29 to 99.90	565,046	506,649
01-APR-21 To 30-JUN-21	24	91.69	96.86	77.77	29.25	124.55	36.42	298.47	80.51 to 102.36	884,502	687,913
01-JUL-21 To 30-SEP-21	25	91.51	96.90	87.42	31.62	110.84	39.52	180.26	74.68 to 116.69	474,480	414,808
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	29	99.19	110.03	96.79	20.52	113.68	48.90	296.41	95.33 to 108.71	902,877	873,876
01-OCT-19 To 30-SEP-20	59	99.15	106.01	97.28	18.01	108.97	36.01	303.18	97.34 to 100.94	354,383	344,743
01-OCT-20 To 30-SEP-21	98	93.44	94.45	83.45	24.29	113.18	13.55	298.47	86.49 to 98.56	613,979	512,358
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	42	100.21	109.79	98.28	18.16	111.71	48.90	296.41	97.62 to 107.18	740,259	727,526
01-JAN-20 To 31-DEC-20	64	98.57	100.63	88.99	19.08	113.08	13.55	303.18	95.02 to 100.12	399,448	355,483
<u>ALL</u>	186	97.98	100.55	89.40	21.54	112.47	13.55	303.18	95.33 to 99.18	576,677	515,555

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	134	96.42	98.63	88.76	20.12	111.12	36.42	298.47	95.01 to 98.92	735,520	652,873
2	1	123.51	123.51	123.51	00.00	100.00	123.51	123.51	N/A	75,000	92,633
3	4	100.00	98.76	93.99	10.35	105.08	77.95	117.07	N/A	193,750	182,105
4	7	101.52	123.38	114.12	25.52	108.11	94.45	160.76	94.45 to 160.76	85,214	97,248
5	4	87.14	87.47	91.72	14.01	95.37	67.63	107.98	N/A	133,750	122,680
7	3	140.49	127.63	154.40	18.97	82.66	81.22	161.18	N/A	138,333	213,590
99	33	98.64	102.13	91.58	26.83	111.52	13.55	303.18	92.77 to 103.74	191,084	175,002
<u>ALL</u>	186	97.98	100.55	89.40	21.54	112.47	13.55	303.18	95.33 to 99.18	576,677	515,555

**40 Hall  
COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 186  
 Total Sales Price : 107,261,982  
 Total Adj. Sales Price : 107,261,982  
 Total Assessed Value : 95,893,275  
 Avg. Adj. Sales Price : 576,677  
 Avg. Assessed Value : 515,555

MEDIAN : 98  
 WGT. MEAN : 89  
 MEAN : 101  
 COD : 21.54  
 PRD : 112.47

COV : 38.74  
 STD : 38.95  
 Avg. Abs. Dev : 21.10  
 MAX Sales Ratio : 303.18  
 MIN Sales Ratio : 13.55

95% Median C.I. : 95.33 to 99.18  
 95% Wgt. Mean C.I. : 83.28 to 95.52  
 95% Mean C.I. : 94.95 to 106.15

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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	21	95.02	89.84	87.22	12.53	103.00	62.74	117.07	78.57 to 99.96	945,305	824,485
03	165	98.24	101.91	89.90	22.58	113.36	13.55	303.18	95.69 to 99.72	529,761	476,237
04											
<u>ALL</u>	<u>186</u>	<u>97.98</u>	<u>100.55</u>	<u>89.40</u>	<u>21.54</u>	<u>112.47</u>	<u>13.55</u>	<u>303.18</u>	<u>95.33 to 99.18</u>	<u>576,677</u>	<u>515,555</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	160.76	160.76	160.76	00.00	100.00	160.76	160.76	N/A	12,000	19,291
Less Than 30,000	2	150.63	150.63	148.09	06.73	101.72	140.49	160.76	N/A	16,000	23,694
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	186	97.98	100.55	89.40	21.54	112.47	13.55	303.18	95.33 to 99.18	576,677	515,555
Greater Than 14,999	185	97.84	100.22	89.39	21.34	112.12	13.55	303.18	95.12 to 99.18	579,730	518,238
Greater Than 29,999	184	97.79	100.00	89.38	21.23	111.88	13.55	303.18	95.12 to 99.15	582,772	520,902
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	160.76	160.76	160.76	00.00	100.00	160.76	160.76	N/A	12,000	19,291
15,000 TO 29,999	1	140.49	140.49	140.49	00.00	100.00	140.49	140.49	N/A	20,000	28,097
30,000 TO 59,999	6	109.71	126.25	130.85	36.17	96.48	74.75	239.89	74.75 to 239.89	46,583	60,956
60,000 TO 99,999	21	100.60	116.09	118.47	22.44	97.99	67.63	303.18	98.50 to 117.07	76,217	90,297
100,000 TO 149,999	19	103.62	107.56	108.54	12.10	99.10	71.24	167.53	98.92 to 121.25	119,737	129,957
150,000 TO 249,999	35	98.50	104.62	106.87	22.25	97.89	13.55	298.47	93.09 to 101.68	200,489	214,264
250,000 TO 499,999	48	95.51	96.60	97.46	21.11	99.12	36.01	191.40	93.60 to 99.85	352,419	343,477
500,000 TO 999,999	25	94.68	99.77	99.44	18.06	100.33	63.34	296.41	86.05 to 98.18	727,910	723,820
1,000,000 TO 1,999,999	19	86.94	79.91	79.04	19.73	101.10	41.94	107.18	63.37 to 96.54	1,387,116	1,096,340
2,000,000 TO 4,999,999	10	78.56	75.51	78.00	27.15	96.81	36.42	108.11	38.53 to 103.64	2,758,874	2,151,922
5,000,000 TO 9,999,999	1	95.48	95.48	95.48	00.00	100.00	95.48	95.48	N/A	7,000,000	6,683,401
10,000,000 +											
<u>ALL</u>	<u>186</u>	<u>97.98</u>	<u>100.55</u>	<u>89.40</u>	<u>21.54</u>	<u>112.47</u>	<u>13.55</u>	<u>303.18</u>	<u>95.33 to 99.18</u>	<u>576,677</u>	<u>515,555</u>



**40 Hall**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 186  
 Total Sales Price : 107,261,982  
 Total Adj. Sales Price : 107,261,982  
 Total Assessed Value : 95,893,275  
 Avg. Adj. Sales Price : 576,677  
 Avg. Assessed Value : 515,555

MEDIAN : 98  
 WGT. MEAN : 89  
 MEAN : 101  
 COD : 21.54  
 PRD : 112.47

COV : 38.74  
 STD : 38.95  
 Avg. Abs. Dev : 21.10  
 MAX Sales Ratio : 303.18  
 MIN Sales Ratio : 13.55

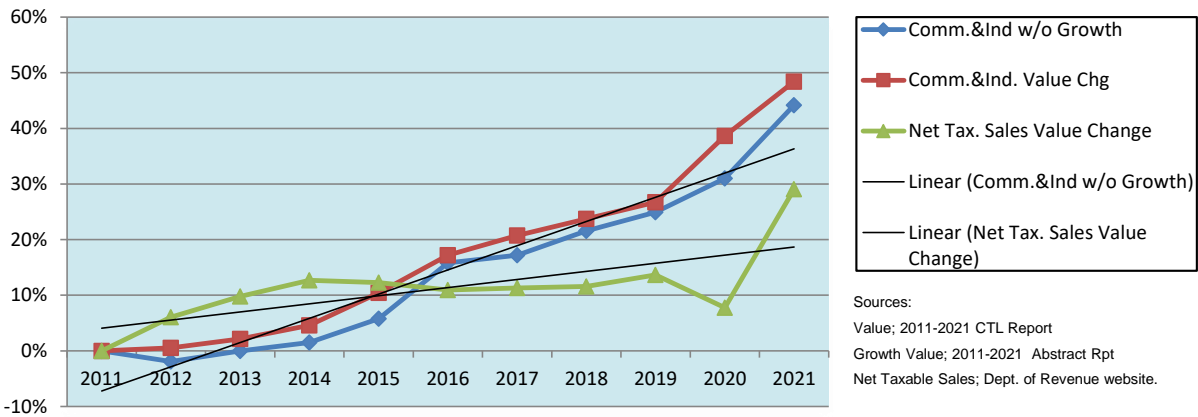
95% Median C.I. : 95.33 to 99.18  
 95% Wgt. Mean C.I. : 83.28 to 95.52  
 95% Mean C.I. : 94.95 to 106.15

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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
163	1	101.47	101.47	101.47	00.00	100.00	101.47	101.47	N/A	70,000	71,032
300	1	63.37	63.37	63.37	00.00	100.00	63.37	63.37	N/A	1,225,000	776,341
303	2	82.62	82.62	60.02	31.80	137.65	56.35	108.89	N/A	1,773,750	1,064,582
313	2	201.80	201.80	164.98	46.89	122.32	107.18	296.41	N/A	1,216,936	2,007,756
318	2	93.83	93.83	93.89	02.47	99.94	91.51	96.14	N/A	925,000	868,465
336	3	140.49	132.27	122.34	11.62	108.12	103.68	152.64	N/A	70,000	85,636
341	6	159.57	147.55	133.91	12.44	110.19	108.05	180.26	108.05 to 180.26	378,750	507,202
342	1	55.70	55.70	55.70	00.00	100.00	55.70	55.70	N/A	1,260,000	701,826
344	41	99.08	99.38	92.01	20.97	108.01	39.52	251.39	92.68 to 101.52	360,165	331,375
349	9	97.62	83.46	69.61	18.82	119.90	38.53	106.41	62.03 to 102.36	984,500	685,326
352	21	95.02	90.04	88.71	12.32	101.50	62.74	117.07	78.57 to 99.96	890,066	789,610
353	24	99.00	111.14	91.83	35.98	121.03	13.55	303.18	92.77 to 105.71	454,819	417,662
381	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	218,000	217,785
384	3	99.72	106.18	91.05	15.02	116.62	86.94	131.88	N/A	551,000	501,667
386	8	89.57	90.31	84.55	10.94	106.81	74.75	109.63	74.75 to 109.63	481,454	407,056
406	16	95.01	89.03	76.53	13.88	116.33	48.90	115.67	81.22 to 101.14	233,063	178,354
410	14	98.41	98.38	80.33	14.94	122.47	36.42	143.77	90.72 to 108.76	484,667	389,342
412	2	90.21	90.21	91.63	10.75	98.45	80.51	99.90	N/A	3,575,000	3,275,667
419	1	239.89	239.89	239.89	00.00	100.00	239.89	239.89	N/A	55,000	131,940
434	1	111.54	111.54	111.54	00.00	100.00	111.54	111.54	N/A	400,000	446,172
442	5	94.45	95.97	95.60	02.90	100.39	91.39	103.62	N/A	142,000	135,746
443	1	121.37	121.37	121.37	00.00	100.00	121.37	121.37	N/A	100,000	121,373
444	1	63.34	63.34	63.34	00.00	100.00	63.34	63.34	N/A	840,000	532,043
446	1	103.64	103.64	103.64	00.00	100.00	103.64	103.64	N/A	3,860,000	4,000,581
458	1	80.32	80.32	80.32	00.00	100.00	80.32	80.32	N/A	1,750,000	1,405,573
494	7	98.11	99.18	91.08	16.68	108.89	50.39	127.90	50.39 to 127.90	223,929	203,948
528	3	93.60	96.52	102.66	07.21	94.02	87.86	108.11	N/A	1,035,135	1,062,624
530	6	92.04	91.69	91.47	04.70	100.24	85.19	100.58	85.19 to 100.58	623,156	570,026
552	1	91.42	91.42	91.42	00.00	100.00	91.42	91.42	N/A	1,045,000	955,324
595	1	109.99	109.99	109.99	00.00	100.00	109.99	109.99	N/A	600,000	659,937
<u>ALL</u>	<u>186</u>	<u>97.98</u>	<u>100.55</u>	<u>89.40</u>	<u>21.54</u>	<u>112.47</u>	<u>13.55</u>	<u>303.18</u>	<u>95.33 to 99.18</u>	<u>576,677</u>	<u>515,555</u>

### 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
2011	\$ 913,941,631	\$ 29,047,066	3.18%	\$ 884,894,565		\$ 951,903,812	
2012	\$ 918,865,904	\$ 22,394,592	2.44%	\$ 896,471,312	-1.91%	\$ 1,009,596,541	6.06%
2013	\$ 933,736,605	\$ 19,717,597	2.11%	\$ 914,019,008	-0.53%	\$ 1,045,082,034	3.51%
2014	\$ 955,806,956	\$ 27,952,459	2.92%	\$ 927,854,497	-0.63%	\$ 1,072,666,156	2.64%
2015	\$ 1,009,313,784	\$ 42,711,120	4.23%	\$ 966,602,664	1.13%	\$ 1,068,595,488	-0.38%
2016	\$ 1,071,007,558	\$ 12,438,600	1.16%	\$ 1,058,568,958	4.88%	\$ 1,056,095,617	-1.17%
2017	\$ 1,103,547,269	\$ 32,634,741	2.96%	\$ 1,070,912,528	-0.01%	\$ 1,059,439,844	0.32%
2018	\$ 1,130,896,413	\$ 19,672,353	1.74%	\$ 1,111,224,060	0.70%	\$ 1,062,071,509	0.25%
2019	\$ 1,158,324,381	\$ 16,662,908	1.44%	\$ 1,141,661,473	0.95%	\$ 1,082,046,534	1.88%
2020	\$ 1,267,104,019	\$ 69,635,857	5.50%	\$ 1,197,468,162	3.38%	\$ 1,025,857,275	-5.19%
2021	\$ 1,356,388,051	\$ 38,666,437	2.85%	\$ 1,317,721,614	3.99%	\$ 1,228,424,529	19.75%
<b>Ann %chg</b>	<b>4.03%</b>			<b>Average</b>	<b>1.20%</b>	2.58%	<b>2.77%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-1.91%	0.54%	6.06%
2013	0.01%	2.17%	9.79%
2014	1.52%	4.58%	12.69%
2015	5.76%	10.44%	12.26%
2016	15.82%	17.19%	10.95%
2017	17.18%	20.75%	11.30%
2018	21.59%	23.74%	11.57%
2019	24.92%	26.74%	13.67%
2020	31.02%	38.64%	7.77%
2021	44.18%	48.41%	29.05%

County Number	40
County Name	Hall

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

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 65  
Total Sales Price : 44,163,666  
Total Adj. Sales Price : 44,163,666  
Total Assessed Value : 32,499,770  
Avg. Adj. Sales Price : 679,441  
Avg. Assessed Value : 499,996

MEDIAN : 73  
WGT. MEAN : 74  
MEAN : 80  
COD : 21.27  
PRD : 108.29

COV : 45.76  
STD : 36.47  
Avg. Abs. Dev : 15.56  
MAX Sales Ratio : 333.98  
MIN Sales Ratio : 35.37

95% Median C.I. : 70.29 to 78.14  
95% Wgt. Mean C.I. : 68.50 to 78.68  
95% Mean C.I. : 70.82 to 88.56

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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-18 To 31-DEC-18	2	218.61	218.61	166.68	52.78	131.16	103.23	333.98	N/A	393,096	655,220
01-JAN-19 To 31-MAR-19	4	67.30	68.27	68.69	03.12	99.39	66.04	72.44	N/A	915,016	628,480
01-APR-19 To 30-JUN-19	3	80.27	77.14	75.53	08.46	102.13	65.39	85.75	N/A	844,644	637,924
01-JUL-19 To 30-SEP-19	2	91.93	91.93	80.45	23.16	114.27	70.64	113.22	N/A	792,500	637,528
01-OCT-19 To 31-DEC-19	4	82.33	82.40	82.68	09.32	99.66	70.29	94.63	N/A	514,236	425,146
01-JAN-20 To 31-MAR-20	7	79.27	76.86	76.49	12.77	100.48	57.07	97.85	57.07 to 97.85	778,728	595,649
01-APR-20 To 30-JUN-20	6	74.83	77.16	75.74	08.38	101.87	67.61	94.63	67.61 to 94.63	655,234	496,249
01-JUL-20 To 30-SEP-20	4	69.30	80.42	67.85	23.81	118.53	61.92	121.15	N/A	744,030	504,849
01-OCT-20 To 31-DEC-20	14	72.70	73.00	73.07	15.03	99.90	36.58	96.70	59.74 to 84.70	616,444	450,435
01-JAN-21 To 31-MAR-21	5	82.29	81.11	78.94	07.57	102.75	71.93	90.71	N/A	594,405	469,212
01-APR-21 To 30-JUN-21	13	66.94	69.68	62.06	22.24	112.28	35.37	145.54	45.89 to 75.86	712,359	442,124
01-JUL-21 To 30-SEP-21	1	68.69	68.69	68.69	00.00	100.00	68.69	68.69	N/A	320,000	219,792
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	11	72.44	102.32	81.88	47.67	124.96	65.39	333.98	66.04 to 113.22	778,653	637,562
01-OCT-19 To 30-SEP-20	21	76.51	78.68	75.38	13.74	104.38	57.07	121.15	70.27 to 85.49	686,455	517,477
01-OCT-20 To 30-SEP-21	33	71.93	72.79	69.02	17.09	105.46	35.37	145.54	66.94 to 77.46	641,907	443,017
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	13	72.44	78.30	75.27	13.97	104.03	65.39	113.22	66.30 to 85.75	756,611	569,487
01-JAN-20 To 31-DEC-20	31	73.14	75.63	73.72	14.75	102.59	36.58	121.15	69.96 to 79.32	677,059	499,114
<u>ALL</u>	65	73.14	79.69	73.59	21.27	108.29	35.37	333.98	70.29 to 78.14	679,441	499,996

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	65	73.14	79.69	73.59	21.27	108.29	35.37	333.98	70.29 to 78.14	679,441	499,996
<u>ALL</u>	65	73.14	79.69	73.59	21.27	108.29	35.37	333.98	70.29 to 78.14	679,441	499,996

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

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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 WGT. MEAN : 74  
 MEAN : 80  
 COD : 21.27  
 PRD : 108.29

COV : 45.76  
 STD : 36.47  
 Avg. Abs. Dev : 15.56  
 MAX Sales Ratio : 333.98  
 MIN Sales Ratio : 35.37

95% Median C.I. : 70.29 to 78.14  
 95% Wgt. Mean C.I. : 68.50 to 78.68  
 95% Mean C.I. : 70.82 to 88.56

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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	42	72.19	73.70	71.44	10.47	103.16	35.37	96.70	69.96 to 76.51	760,551	543,351
1	42	72.19	73.70	71.44	10.47	103.16	35.37	96.70	69.96 to 76.51	760,551	543,351
<b>Grass</b>											
County	2	55.16	55.16	48.41	33.68	113.94	36.58	73.74	N/A	415,800	201,273
1	2	55.16	55.16	48.41	33.68	113.94	36.58	73.74	N/A	415,800	201,273
<b>ALL</b>	<b>65</b>	<b>73.14</b>	<b>79.69</b>	<b>73.59</b>	<b>21.27</b>	<b>108.29</b>	<b>35.37</b>	<b>333.98</b>	<b>70.29 to 78.14</b>	<b>679,441</b>	<b>499,996</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	53	72.44	79.26	73.17	18.93	108.32	35.37	333.98	69.96 to 78.14	732,317	535,815
1	53	72.44	79.26	73.17	18.93	108.32	35.37	333.98	69.96 to 78.14	732,317	535,815
<b>Dry</b>											
County	1	45.89	45.89	45.89	00.00	100.00	45.89	45.89	N/A	210,000	96,379
1	1	45.89	45.89	45.89	00.00	100.00	45.89	45.89	N/A	210,000	96,379
<b>Grass</b>											
County	2	55.16	55.16	48.41	33.68	113.94	36.58	73.74	N/A	415,800	201,273
1	2	55.16	55.16	48.41	33.68	113.94	36.58	73.74	N/A	415,800	201,273
<b>ALL</b>	<b>65</b>	<b>73.14</b>	<b>79.69</b>	<b>73.59</b>	<b>21.27</b>	<b>108.29</b>	<b>35.37</b>	<b>333.98</b>	<b>70.29 to 78.14</b>	<b>679,441</b>	<b>499,996</b>

## Hall County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	5,497	5,278	3,997	3,991	3,868	3,868	3,669	3,669	<b>4,769</b>
Buffalo	1	4,825	4,816	4,657	4,544	3,611	4,244	3,949	3,948	<b>4,458</b>
Howard	7100	4,700	4,700	4,300	4,100	3,700	3,600	3,400	3,400	<b>3,950</b>
Merrick	1	4,800	4,525	4,225	4,000	3,800	3,700	3,550	3,150	<b>4,155</b>
Adams	4000	5,454	5,398	5,283	5,176	4,899	4,964	4,989	4,740	<b>5,330</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hall	1	2,719	2,729	2,328	2,328	2,052	2,052	1,888	1,897	<b>2,391</b>
Buffalo	1	2,260	2,259	2,105	2,105	1,960	1,950	1,830	1,830	<b>2,012</b>
Howard	7100	2,500	2,500	2,400	2,400	2,300	2,200	2,100	2,000	<b>2,273</b>
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	<b>2,313</b>
Adams	4000	3,122	2,950	2,775	2,589	2,590	2,590	2,412	2,414	<b>2,855</b>

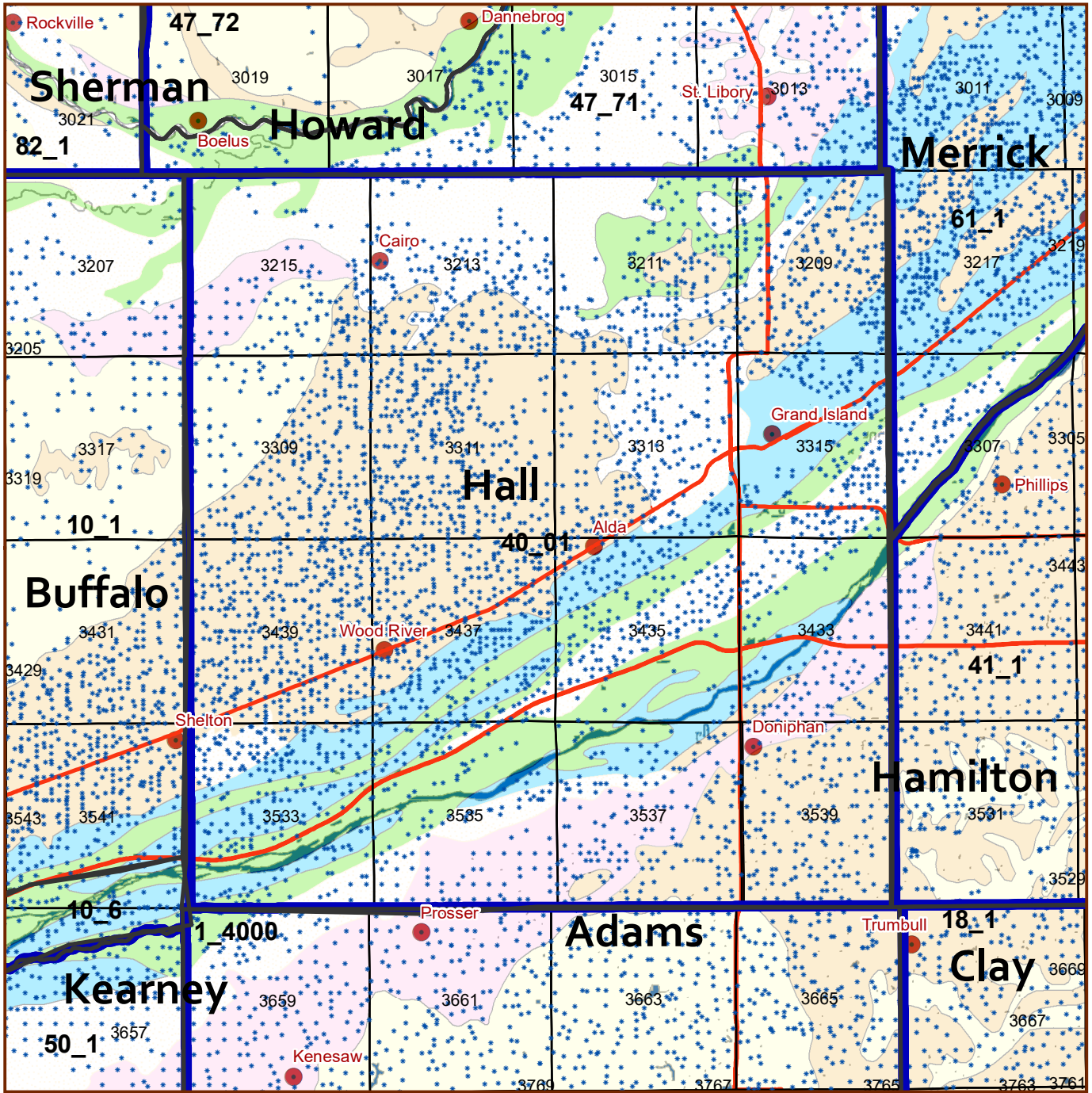
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	1,410	1,412	1,346	1,351	1,274	1,275	1,275	1,275	<b>1,378</b>
Buffalo	1	1,300	1,299	1,270	1,255	1,234	1,210	1,180	n/a	<b>1,257</b>
Howard	7100	1,275	1,175	1,175	1,175	1,150	1,150	1,150	n/a	<b>1,194</b>
Merrick	1	1,765	1,650	1,656	1,577	1,535	n/a	1,342	1,200	<b>1,683</b>
Adams	4000	1,350	1,350	1,320	1,320	1,305	n/a	1,305	1,305	<b>1,329</b>

County	Mkt Area	CRP	TIMBER	WASTE
Hall	1	n/a	n/a	100
Buffalo	1	1,203	0	490
Howard	7100	1,188	n/a	750
Merrick	1	1,214	n/a	546
Adams	4000	n/a	n/a	203

Source: 2022 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



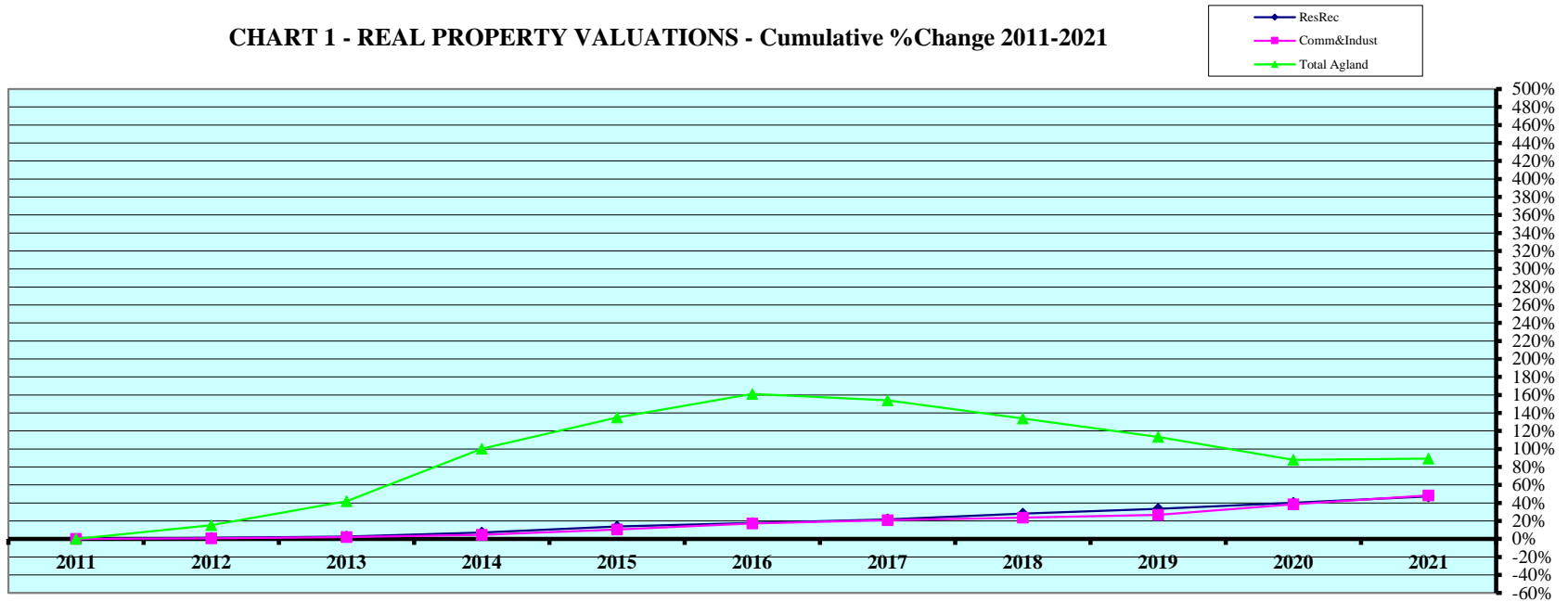
**Legend**

- 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 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	1,857,590,565	-	-	-	913,941,631	-	-	-	612,109,253	-	-	-
2012	1,880,216,614	22,626,049	1.22%	1.22%	918,865,904	4,924,273	0.54%	0.54%	705,113,519	93,004,266	15.19%	15.19%
2013	1,908,589,882	28,373,268	1.51%	2.75%	933,736,605	14,870,701	1.62%	2.17%	869,205,328	164,091,809	23.27%	42.00%
2014	1,988,521,459	79,931,577	4.19%	7.05%	955,806,956	22,070,351	2.36%	4.58%	1,225,521,509	356,316,181	40.99%	100.21%
2015	2,113,529,956	125,008,497	6.29%	13.78%	1,009,313,784	53,506,828	5.60%	10.44%	1,437,959,192	212,437,683	17.33%	134.92%
2016	2,185,075,580	71,545,624	3.39%	17.63%	1,071,007,558	61,693,774	6.11%	17.19%	1,598,530,137	160,570,945	11.17%	161.15%
2017	2,262,851,150	77,775,570	3.56%	21.82%	1,103,547,269	32,539,711	3.04%	20.75%	1,554,424,131	-44,106,006	-2.76%	153.95%
2018	2,378,453,150	115,602,000	5.11%	28.04%	1,130,896,413	27,349,144	2.48%	23.74%	1,432,226,721	-122,197,410	-7.86%	133.98%
2019	2,479,253,691	100,800,541	4.24%	33.47%	1,158,324,381	27,427,968	2.43%	26.74%	1,305,965,617	-126,261,104	-8.82%	113.35%
2020	2,602,930,303	123,676,612	4.99%	40.12%	1,267,104,019	108,779,638	9.39%	38.64%	1,149,833,378	-156,132,239	-11.96%	87.85%
2021	2,735,894,212	132,963,909	5.11%	47.28%	1,356,388,051	89,284,032	7.05%	48.41%	1,159,176,445	9,343,067	0.81%	89.37%

Rate Annual %chg: Residential & Recreational **3.95%**

Commercial & Industrial **4.03%**

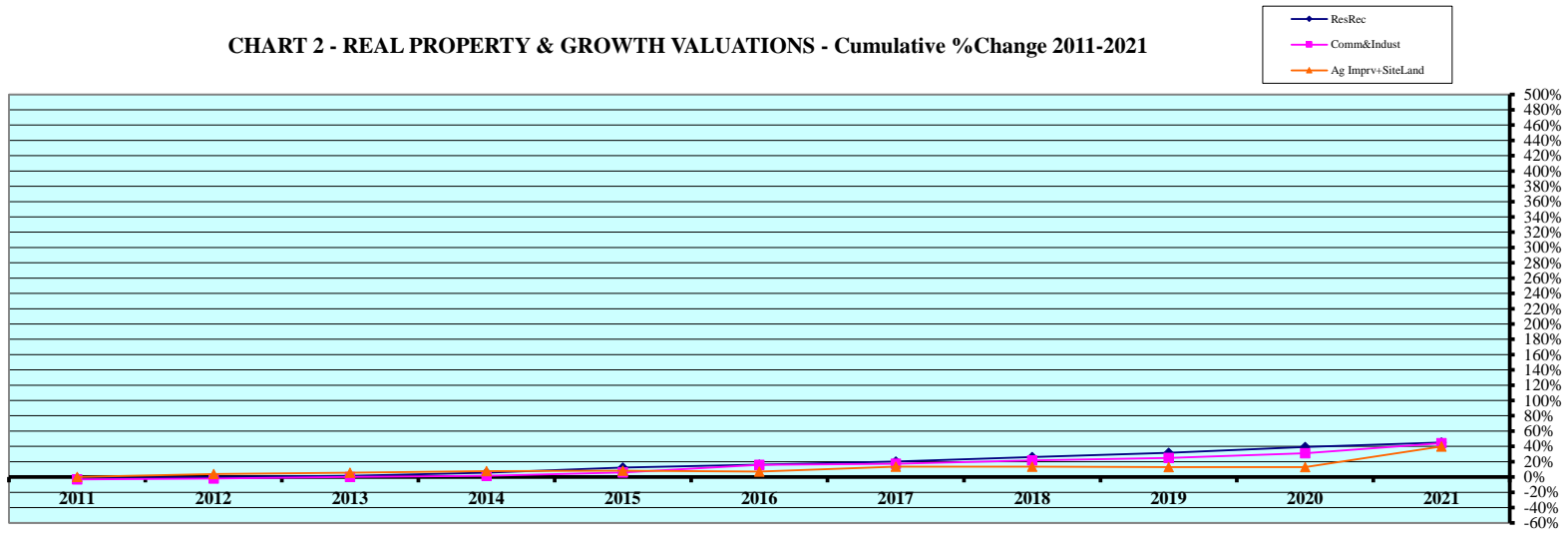
Agricultural Land **6.59%**

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 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	1,857,590,565	24,099,933	1.30%	1,833,490,632	-	-1.30%	913,941,631	29,047,066	3.18%	884,894,565	-	-3.18%	
2012	1,880,216,614	22,761,341	1.21%	1,857,455,273	-0.01%	-0.01%	918,865,904	22,394,592	2.44%	896,471,312	-1.91%	-1.91%	
2013	1,908,589,882	21,126,981	1.11%	1,887,462,901	0.39%	1.61%	933,736,605	19,717,597	2.11%	914,019,008	-0.53%	0.01%	
2014	1,988,521,459	24,289,478	1.22%	1,964,231,981	2.92%	5.74%	955,806,956	27,952,459	2.92%	927,854,497	-0.63%	1.52%	
2015	2,113,529,956	29,533,661	1.40%	2,083,996,295	4.80%	12.19%	1,009,313,784	42,711,120	4.23%	966,602,664	1.13%	5.76%	
2016	2,185,075,580	27,974,114	1.28%	2,157,101,466	2.06%	16.12%	1,071,007,558	12,438,600	1.16%	1,058,568,958	4.88%	15.82%	
2017	2,262,851,150	28,931,170	1.28%	2,233,919,980	2.24%	20.26%	1,103,547,269	32,634,741	2.96%	1,070,912,528	-0.01%	17.18%	
2018	2,378,453,150	37,510,340	1.58%	2,340,942,810	3.45%	26.02%	1,130,896,413	19,672,353	1.74%	1,111,224,060	0.70%	21.59%	
2019	2,479,253,691	34,227,601	1.38%	2,445,026,090	2.80%	31.62%	1,158,324,381	16,662,908	1.44%	1,141,661,473	0.95%	24.92%	
2020	2,602,930,303	18,878,404	0.73%	2,584,051,899	4.23%	39.11%	1,267,104,019	69,635,857	5.50%	1,197,468,162	3.38%	31.02%	
2021	2,735,894,212	40,575,200	1.48%	2,695,319,012	3.55%	45.10%	1,356,388,051	38,666,437	2.85%	1,317,721,614	3.99%	44.18%	
Rate Ann%chg	3.95%			Resid & Recreat w/o growth			4.03%			C & I w/o growth			1.20%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	88,581,435	26,066,753	114,648,188	1,437,721	1.25%	113,210,467	-	-
2012	92,486,608	28,935,977	121,422,585	2,345,015	1.93%	119,077,570	3.86%	3.86%
2013	92,103,202	30,848,699	122,951,901	2,003,240	1.63%	120,948,661	-0.39%	5.50%
2014	92,441,751	33,001,923	125,443,674	1,995,631	1.59%	123,448,043	0.40%	7.68%
2015	91,508,858	33,721,853	125,230,711	1,043,540	0.83%	124,187,171	-1.00%	8.32%
2016	90,406,390	34,914,993	125,321,383	2,588,824	2.07%	122,732,559	-1.99%	7.05%
2017	93,418,030	37,442,179	130,860,209	695,988	0.53%	130,164,221	3.86%	13.53%
2018	92,445,453	38,596,290	131,041,743	999,747	0.76%	130,041,996	-0.63%	13.43%
2019	93,500,150	37,544,200	131,044,350	1,482,263	1.13%	129,562,087	-1.13%	13.01%
2020	104,547,484	40,982,153	145,529,637	16,232,772	11.15%	129,296,865	-1.33%	12.78%
2021	100,890,499	60,950,511	161,841,010	1,414,709	0.87%	160,426,301	10.24%	39.93%
Rate Ann%chg	1.31%	8.87%	3.51%	Ag Imprv+Site w/o growth			1.19%	

(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; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

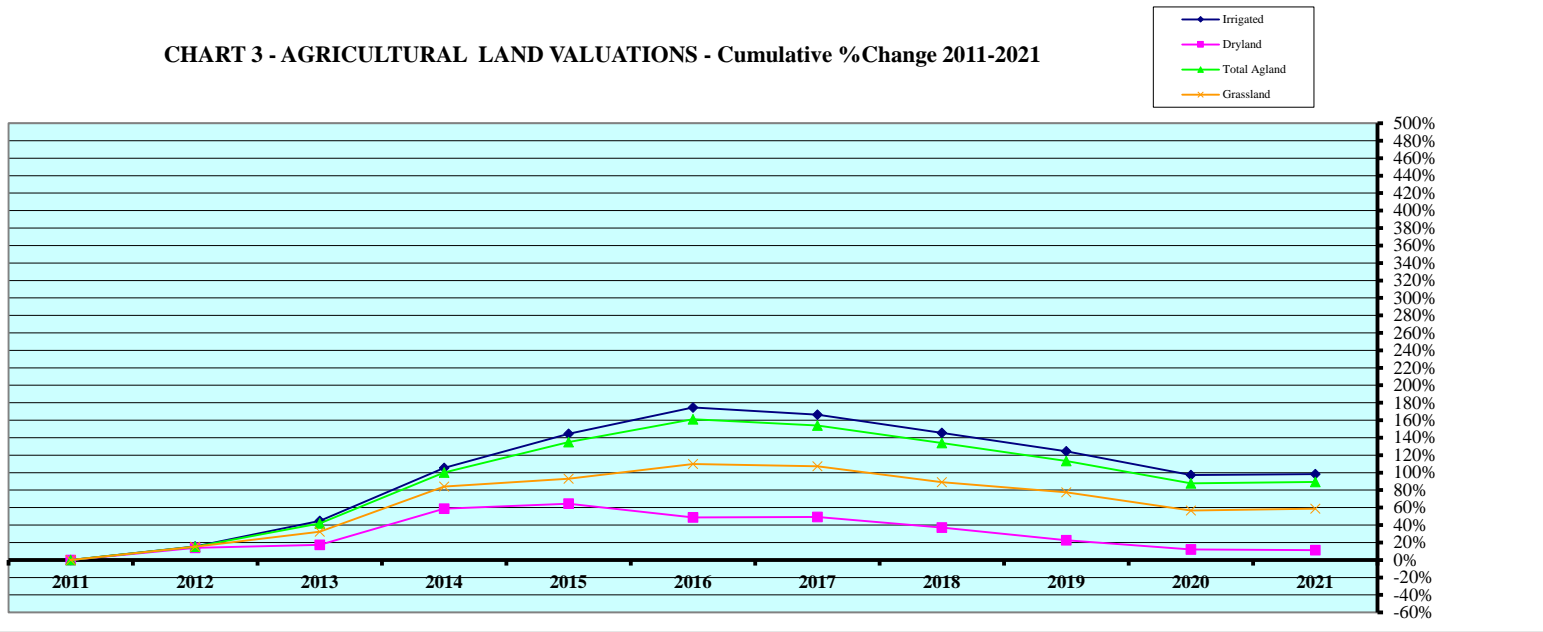
Cnty# 40  
County HALL

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	527,322,455	-	-	-	36,882,241	-	-	-	43,344,582	-	-	-
2012	608,522,792	81,200,337	15.40%	15.40%	42,034,379	5,152,138	13.97%	13.97%	49,922,043	6,577,461	15.17%	15.17%
2013	763,918,911	155,396,119	25.54%	44.87%	43,303,231	1,268,852	3.02%	17.41%	57,356,521	7,434,478	14.89%	32.33%
2014	1,082,688,418	318,769,507	41.73%	105.32%	58,535,135	15,231,904	35.17%	58.71%	79,737,959	22,381,438	39.02%	83.96%
2015	1,289,135,983	206,447,565	19.07%	144.47%	60,645,935	2,110,800	3.61%	64.43%	83,652,957	3,914,998	4.91%	93.00%
2016	1,448,222,947	159,086,964	12.34%	174.64%	54,847,921	-5,798,014	-9.56%	48.71%	90,969,471	7,316,514	8.75%	109.88%
2017	1,405,070,373	-43,152,574	-2.98%	166.45%	55,053,920	205,999	0.38%	49.27%	89,815,258	-1,154,213	-1.27%	107.21%
2018	1,295,223,122	-109,847,251	-7.82%	145.62%	50,618,637	-4,435,283	-8.06%	37.24%	82,005,294	-7,809,964	-8.70%	89.19%
2019	1,183,382,405	-111,840,717	-8.63%	124.41%	45,198,154	-5,420,483	-10.71%	22.55%	76,977,038	-5,028,256	-6.13%	77.59%
2020	1,040,090,559	-143,291,846	-12.11%	97.24%	41,315,053	-3,883,101	-8.59%	12.02%	67,942,071	-9,034,967	-11.74%	56.75%
2021	1,045,408,808	5,318,249	0.51%	98.25%	41,033,821	-281,232	-0.68%	11.26%	68,851,328	909,257	1.34%	58.85%

Rate Ann.%chg: Irrigated **7.08%** Dryland **1.07%** Grassland **4.74%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	464,831	-	-	-	4,095,144	-	-	-	612,109,253	-	-	-
2012	464,950	119	0.03%	0.03%	4,169,355	74,211	1.81%	1.81%	705,113,519	93,004,266	15.19%	15.19%
2013	513,014	48,064	10.34%	10.37%	4,113,651	-55,704	-1.34%	0.45%	869,205,328	164,091,809	23.27%	42.00%
2014	510,011	-3,003	-0.59%	9.72%	4,049,986	-63,665	-1.55%	-1.10%	1,225,521,509	356,316,181	40.99%	100.21%
2015	489,552	-20,459	-4.01%	5.32%	4,034,765	-15,221	-0.38%	-1.47%	1,437,959,192	212,437,683	17.33%	134.92%
2016	481,121	-8,431	-1.72%	3.50%	4,008,677	-26,088	-0.65%	-2.11%	1,598,530,137	160,570,945	11.17%	161.15%
2017	422,651	-58,470	-12.15%	-9.07%	4,061,929	53,252	1.33%	-0.81%	1,554,424,131	-44,106,006	-2.76%	153.95%
2018	419,061	-3,590	-0.85%	-9.85%	3,960,607	-101,322	-2.49%	-3.29%	1,432,226,721	-122,197,410	-7.86%	133.98%
2019	408,020	-11,041	-2.63%	-12.22%	0	-3,960,607	-100.00%	-100.00%	1,305,965,617	-126,261,104	-8.82%	113.35%
2020	485,695	77,675	19.04%	4.49%	0	0	-	-	1,149,833,378	-156,132,239	-11.96%	87.85%
2021	436,315	-49,380	-10.17%	-6.13%	3,446,173	3,446,173	-	-15.85%	1,159,176,445	9,343,067	0.81%	89.37%

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County **HALL**

Rate Ann.%chg: Total Agric Land **6.59%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)<sup>(1)</sup>

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
2011	512,183,904	209,024	2,450			37,450,739	26,742	1,400			81,700,995	133,333	613		
2012	532,634,127	208,895	2,550	4.06%	4.06%	38,165,832	25,522	1,495	6.78%	6.78%	89,688,965	135,300	663	8.18%	9.46%
2013	606,557,335	209,870	2,890	13.35%	17.95%	42,351,283	24,953	1,697	13.50%	21.19%	89,574,800	130,628	686	3.44%	13.24%
2014	764,246,531	210,492	3,631	25.63%	48.17%	43,593,852	24,723	1,763	3.89%	25.91%	97,239,960	127,646	762	11.09%	25.80%
2015	1,079,250,001	210,724	5,122	41.06%	109.02%	60,092,073	24,403	2,462	39.65%	75.83%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,283,307,450	214,636	5,979	16.74%	144.00%	62,670,453	21,463	2,920	18.58%	108.50%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,448,958,395	219,918	6,589	10.20%	168.88%	54,846,765	17,292	3,172	8.63%	126.49%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,406,215,274	220,442	6,379	-3.18%	160.33%	55,235,439	17,500	3,156	-0.49%	125.38%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,296,732,361	220,237	5,888	-7.70%	140.29%	50,761,759	17,360	2,924	-7.36%	108.79%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,185,437,889	218,817	5,417	-7.99%	121.09%	45,112,252	16,746	2,694	-7.87%	92.36%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,040,801,148	218,166	4,771	-11.94%	94.69%	40,030,961	16,735	2,392	-11.20%	70.81%	68,380,807	49,653	1,377	6.82%	124.75%

Rate Annual %chg Average Value/Acre: **6.89%**

**5.50%**

**8.44%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2011	434,583	4,346	100			4,178,869	7,797	536			599,888,536	304,301	1,971		
2012	455,219	4,556	100	-0.09%	-0.09%	4,130,732	7,697	537	0.14%	0.14%	619,334,955	304,186	2,036	3.28%	3.28%
2013	464,407	4,648	100	0.00%	-0.09%	4,101,480	7,682	534	-0.52%	-0.38%	703,085,266	304,326	2,310	13.47%	17.19%
2014	464,410	4,648	100	0.00%	-0.09%	4,118,778	7,718	534	-0.04%	-0.42%	703,085,266	304,865	2,853	23.50%	44.73%
2015	511,693	4,654	110	10.05%	9.95%	4,103,759	7,686	534	0.04%	-0.38%	1,223,916,876	304,566	4,019	40.84%	103.85%
2016	492,845	4,471	110	0.25%	10.23%	4,052,241	7,610	532	-0.27%	-0.65%	1,434,611,402	304,015	4,719	17.43%	139.37%
2017	477,034	4,313	111	0.34%	10.60%	4,026,828	7,693	523	-1.70%	-2.34%	1,599,161,019	304,205	5,257	11.40%	166.66%
2018	425,053	4,260	100	-9.80%	-0.23%	4,058,077	7,671	529	1.07%	-1.29%	1,556,025,170	304,485	5,110	-2.79%	159.23%
2019	421,770	4,228	100	0.00%	-0.23%	3,965,811	7,533	526	-0.49%	-1.77%	1,434,364,947	303,357	4,728	-7.48%	139.85%
2020	408,829	4,088	100	0.23%	0.00%	0	0				1,307,999,584	290,118	4,509	-4.65%	128.70%
2021	447,363	4,182	107	6.98%	6.98%	0	0				1,149,660,279	288,736	3,982	-11.68%	101.98%

**40**  
**HALL**

Rate Annual %chg Average Value/Acre: **7.28%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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	250,457,401	66,035,713	181,730,972	2,735,264,864	1,263,657,943	92,730,108	629,348	1,159,176,445	107,922,310	67,456,361	0	5,925,061,465
cnty sectorvalue % of total value:		4.23%	1.11%	3.07%	46.16%	21.33%	1.57%	0.01%	19.56%	1.82%	1.14%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
642	ALDA	2,851,127	419,215	1,805,655	16,618,413	5,476,969	3,895,420	0	0	0	0	0	31,066,799
1.02%	%sector of county sector	1.14%	0.63%	0.99%	0.61%	0.43%	4.20%						0.52%
	%sector of municipality	9.18%	1.35%	5.81%	53.49%	17.63%	12.54%						100.00%
785	CAIRO	642,141	847,075	2,921,508	45,769,977	5,763,763	0	0	224,854	0	0	0	56,169,318
1.25%	%sector of county sector	0.26%	1.28%	1.61%	1.67%	0.46%			0.02%				0.95%
	%sector of municipality	1.14%	1.51%	5.20%	81.49%	10.26%			0.40%				100.00%
829	DONIPHAN	1,637,438	1,480,334	77,588	38,141,772	8,222,109	2,071,998	0	0	0	0	0	51,631,239
1.32%	%sector of county sector	0.65%	2.24%	0.04%	1.39%	0.65%	2.23%						0.87%
	%sector of municipality	3.17%	2.87%	0.15%	73.87%	15.92%	4.01%						100.00%
48,664	GRAND ISLAND	152,834,655	33,664,715	61,907,198	2,167,845,103	1,119,079,202	85,394,924	0	7,410,344	936,425	294,652	0	3,629,367,218
77.37%	%sector of county sector	61.02%	50.98%	34.07%	79.26%	88.56%	92.09%		0.64%	0.87%	0.44%		61.25%
	%sector of municipality	4.21%	0.93%	1.71%	59.73%	30.83%	2.35%		0.20%	0.03%	0.01%		100.00%
1,325	WOOD RIVER	18,226,356	1,366,010	3,450,134	51,505,145	39,526,675	0	0	0	0	0	0	114,074,320
2.11%	%sector of county sector	7.28%	2.07%	1.90%	1.88%	3.13%							1.93%
	%sector of municipality	15.98%	1.20%	3.02%	45.15%	34.65%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	114,074,320
	%sector of county sector												1.93%
	%sector of municipality												100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
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	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
52,245	Total Municipalities	176,191,717	37,777,349	70,162,083	2,319,880,410	1,178,068,718	91,362,342	0	7,635,198	936,425	294,652	0	3,996,383,214
83.07%	%all municip.sectors of cnty	70.35%	57.21%	38.61%	84.81%	93.23%	98.53%		0.66%	0.87%	0.44%		67.45%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 26,692</b>	<b>Value : 5,692,239,247</b>	<b>Growth 79,784,701</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>	1,021	18,289,927	105	2,476,633	477	12,900,616	1,603	33,667,176	
<b>02. Res Improve Land</b>	15,968	228,732,229	1,145	32,698,548	756	21,439,320	17,869	282,870,097	
<b>03. Res Improvements</b>	16,554	2,212,921,714	1,240	258,844,157	796	150,465,704	18,590	2,622,231,575	
<b>04. Res Total</b>	17,575	2,459,943,870	1,345	294,019,338	1,273	184,805,640	20,193	2,938,768,848	31,586,551
<b>% of Res Total</b>	87.04	83.71	6.66	10.00	6.30	6.29	75.65	51.63	39.59
<b>05. Com UnImp Land</b>	398	27,097,400	13	251,390	85	3,208,784	496	30,557,574	
<b>06. Com Improve Land</b>	2,074	171,283,866	37	2,469,807	108	9,914,052	2,219	183,667,725	
<b>07. Com Improvements</b>	2,147	978,304,191	45	10,816,784	182	107,173,210	2,374	1,096,294,185	
<b>08. Com Total</b>	2,545	1,176,685,457	58	13,537,981	267	120,296,046	2,870	1,310,519,484	35,223,475
<b>% of Com Total</b>	88.68	89.79	2.02	1.03	9.30	9.18	10.75	23.02	44.15
<b>09. Ind UnImp Land</b>	3	813,034	0	0	0	0	3	813,034	
<b>10. Ind Improve Land</b>	24	5,026,967	0	0	1	35,100	25	5,062,067	
<b>11. Ind Improvements</b>	32	99,595,163	0	0	1	1,329,495	33	100,924,658	
<b>12. Ind Total</b>	35	105,435,164	0	0	1	1,364,595	36	106,799,759	10,879,297
<b>% of Ind Total</b>	97.22	98.72	0.00	0.00	2.78	1.28	0.13	1.88	13.64
<b>13. Rec UnImp Land</b>	0	0	0	0	1	151,960	1	151,960	
<b>14. Rec Improve Land</b>	0	0	0	0	2	99,096	2	99,096	
<b>15. Rec Improvements</b>	0	0	0	0	18	369,626	18	369,626	
<b>16. Rec Total</b>	0	0	0	0	19	620,682	19	620,682	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.07	0.01	0.00
<b>Res &amp; Rec Total</b>	17,575	2,459,943,870	1,345	294,019,338	1,292	185,426,322	20,212	2,939,389,530	31,586,551
<b>% of Res &amp; Rec Total</b>	86.95	83.69	6.65	10.00	6.39	6.31	75.72	51.64	39.59
<b>Com &amp; Ind Total</b>	2,580	1,282,120,621	58	13,537,981	268	121,660,641	2,906	1,417,319,243	46,102,772
<b>% of Com &amp; Ind Total</b>	88.78	90.46	2.00	0.96	9.22	8.58	10.89	24.90	57.78
<b>17. Taxable Total</b>	20,155	3,742,064,491	1,403	307,557,319	1,560	307,086,963	23,118	4,356,708,773	77,689,323
<b>% of Taxable Total</b>	87.18	85.89	6.07	7.06	6.75	7.05	86.61	76.54	97.37

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	372	2,978,521	67,888,180	0	0	0
19. Commercial	75	21,529,184	170,115,456	0	0	0
20. Industrial	1	2,183,323	1,858,819	0	0	0
21. Other	1	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	930	230,350	373	2,979,451	68,118,530
19. Commercial	12	611,685	14,594,715	87	22,140,869	184,710,171
20. Industrial	0	0	0	1	2,183,323	1,858,819
21. Other	0	0	0	1	0	0
22. Total Sch II				462	27,303,643	254,687,520

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	936	45	298	1,279

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	46	5,211,384	19	3,666,375	2,470	828,991,482	2,535	837,869,241
28. Ag-Improved Land	5	888,371	0	0	984	346,080,460	989	346,968,831
29. Ag Improvements	5	513,415	19	383,806	1,015	149,795,181	1,039	150,692,402

30. Ag Total					3,574	1,335,530,474
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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	3	3.00	67,500	0	0.00	0	
33. HomeSite Improvements	4	0.00	505,042	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	3	59.11	241,440	2	3.59	14,360	
36. FarmSite Improv Land	2	2.35	9,400	0	0.00	0	
37. FarmSite Improvements	3	0.00	8,373	19	0.00	383,806	
38. FarmSite Total							
39. Road & Ditches	19	15.95	0	9	16.80	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	12.00	270,000	12	12.00	270,000	
32. HomeSite Improv Land	639	698.08	14,997,926	642	701.08	15,065,426	
33. HomeSite Improvements	672	0.00	110,726,603	676	0.00	111,231,645	1,159,968
34. HomeSite Total				<b>688</b>	<b>713.08</b>	<b>126,567,071</b>	
35. FarmSite UnImp Land	177	418.32	1,695,812	182	481.02	1,951,612	
36. FarmSite Improv Land	764	2,056.51	7,947,201	766	2,058.86	7,956,601	
37. FarmSite Improvements	904	0.00	39,068,578	926	0.00	39,460,757	935,410
38. FarmSite Total				<b>1,108</b>	<b>2,539.88</b>	<b>49,368,970</b>	
39. Road & Ditches	2,875	6,240.79	0	2,903	6,273.54	0	
40. Other- Non Ag Use	5	176.16	176,160	5	176.16	176,160	
41. Total Section VI				<b>1,796</b>	<b>9,702.66</b>	<b>176,112,201</b>	<b>2,095,378</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	127,761	2	117.38	127,761

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	79,511.63	36.24%	437,065,917	41.76%	5,496.88
46. 1A	44,017.44	20.06%	232,303,100	22.20%	5,277.52
47. 2A1	38,293.71	17.45%	153,078,419	14.63%	3,997.48
48. 2A	30,962.98	14.11%	123,575,901	11.81%	3,991.09
49. 3A1	3,349.48	1.53%	12,955,801	1.24%	3,868.00
50. 3A	10,296.04	4.69%	39,826,996	3.81%	3,868.19
51. 4A1	9,726.65	4.43%	35,687,017	3.41%	3,668.99
52. 4A	3,270.45	1.49%	11,999,274	1.15%	3,669.00
53. Total	219,428.38	100.00%	1,046,492,425	100.00%	4,769.18
<b>Dry</b>					
54. 1D1	760.29	4.52%	2,067,257	5.13%	2,719.04
55. 1D	7,033.62	41.77%	19,197,448	47.68%	2,729.38
56. 2D1	1,739.61	10.33%	4,049,802	10.06%	2,327.99
57. 2D	1,951.42	11.59%	4,542,887	11.28%	2,327.99
58. 3D1	1,464.84	8.70%	3,005,846	7.47%	2,052.00
59. 3D	211.19	1.25%	433,361	1.08%	2,052.00
60. 4D1	1,121.29	6.66%	2,116,980	5.26%	1,887.99
61. 4D	2,555.54	15.18%	4,849,025	12.04%	1,897.46
62. Total	16,837.80	100.00%	40,262,606	100.00%	2,391.20
<b>Grass</b>					
63. 1G1	21,494.81	43.04%	30,308,968	44.06%	1,410.06
64. 1G	6,538.96	13.09%	9,233,326	13.42%	1,412.05
65. 2G1	4,516.04	9.04%	6,078,305	8.84%	1,345.94
66. 2G	13,330.92	26.69%	18,005,103	26.17%	1,350.63
67. 3G1	3,237.15	6.48%	4,122,876	5.99%	1,273.61
68. 3G	677.75	1.36%	864,143	1.26%	1,275.02
69. 4G1	109.77	0.22%	139,963	0.20%	1,275.06
70. 4G	33.15	0.07%	42,269	0.06%	1,275.08
71. Total	49,938.55	100.00%	68,794,953	100.00%	1,377.59
<b>Irrigated Total</b>					
Irrigated Total	219,428.38	73.89%	1,046,492,425	90.26%	4,769.18
<b>Dry Total</b>					
Dry Total	16,837.80	5.67%	40,262,606	3.47%	2,391.20
<b>Grass Total</b>					
Grass Total	49,938.55	16.82%	68,794,953	5.93%	1,377.59
72. Waste	4,363.16	1.47%	436,316	0.04%	100.00
73. Other	6,395.79	2.15%	3,431,973	0.30%	536.60
74. Exempt	10,411.87	3.51%	1,838,497	0.16%	176.58
75. Market Area Total	296,963.68	100.00%	1,159,418,273	100.00%	3,904.24



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1,190.11	5,302,370	830.72	3,554,805	217,407.55	1,037,635,250	219,428.38	1,046,492,425
<b>77. Dry Land</b>	67.83	168,460	34.39	79,799	16,735.58	40,014,347	16,837.80	40,262,606
<b>78. Grass</b>	209.70	307,097	11.47	16,173	49,717.38	68,471,683	49,938.55	68,794,953
<b>79. Waste</b>	33.21	3,321	12.38	1,238	4,317.57	431,757	4,363.16	436,316
<b>80. Other</b>	1.67	167	0.00	0	6,394.12	3,431,806	6,395.79	3,431,973
<b>81. Exempt</b>	723.02	0	138.81	0	9,550.04	1,838,497	10,411.87	1,838,497
<b>82. Total</b>	<b>1,502.52</b>	<b>5,781,415</b>	<b>888.96</b>	<b>3,652,015</b>	<b>294,572.20</b>	<b>1,149,984,843</b>	<b>296,963.68</b>	<b>1,159,418,273</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	219,428.38	73.89%	1,046,492,425	90.26%	4,769.18
<b>Dry Land</b>	16,837.80	5.67%	40,262,606	3.47%	2,391.20
<b>Grass</b>	49,938.55	16.82%	68,794,953	5.93%	1,377.59
<b>Waste</b>	4,363.16	1.47%	436,316	0.04%	100.00
<b>Other</b>	6,395.79	2.15%	3,431,973	0.30%	536.60
<b>Exempt</b>	10,411.87	3.51%	1,838,497	0.16%	176.58
<b>Total</b>	<b>296,963.68</b>	<b>100.00%</b>	<b>1,159,418,273</b>	<b>100.00%</b>	<b>3,904.24</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	17	244,375	220	2,779,572	221	14,309,461	238	17,333,408	304,315
83.2 Cairo	38	667,610	326	5,369,653	328	40,640,440	366	46,677,703	421,732
83.3 Doniphan	19	251,327	273	3,908,250	275	40,323,412	294	44,482,989	563,677
83.4 Grand Island	144	2,468,975	2	172,004	63	1,993,661	207	4,634,640	102,608
83.5 Grand Island 1	250	2,291,358	6,360	52,868,010	6,337	657,449,485	6,587	712,608,853	4,349,539
83.6 Grand Island 2	229	5,975,373	4,082	92,436,697	4,083	762,697,865	4,312	861,109,935	8,553,879
83.7 Grand Island 3	63	2,130,884	790	25,295,386	790	230,216,170	853	257,642,440	2,521,579
83.8 Grand Island 4	100	2,621,045	315	2,229,606	17	1,584,198	117	6,434,849	5,740,713
83.9 Grand Island 5	10	134,301	179	2,724,007	180	6,952,451	190	9,810,759	127,769
83.10 Grand Island 6	99	833,233	3,050	37,324,947	3,049	410,992,522	3,148	449,150,702	662,373
83.11 High Dens Rural Sub	34	853,978	730	21,970,855	730	173,804,145	764	196,628,978	1,751,577
83.12 Kuester Lake	1	17,500	34	36,000	71	12,755,922	72	12,809,422	67,748
83.13 Mh In Courts	1	7,500	0	0	898	11,918,387	899	11,925,887	1,312,002
83.14 Recreational	1	3,242	1	22,950	16	471,161	17	497,353	237,981
83.15 Rural	411	11,939,029	420	9,913,236	446	76,368,743	857	98,221,008	2,093,804
83.16 Rural Sub	123	2,621,239	668	20,416,074	681	132,254,159	804	155,291,472	1,631,796
83.17 Wood River	64	758,167	421	5,501,946	423	47,869,019	487	54,129,132	1,143,459
<b>84 Residential Total</b>	<b>1,604</b>	<b>33,819,136</b>	<b>17,871</b>	<b>282,969,193</b>	<b>18,608</b>	<b>2,622,601,201</b>	<b>20,212</b>	<b>2,939,389,530</b>	<b>31,586,551</b>

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	7	229,474	36	1,757,095	37	8,322,717	44	10,309,286	815,079
85.2	Cairo	5	27,930	43	944,638	45	4,845,153	50	5,817,721	0
85.3	Doniphan	9	124,696	43	1,057,310	44	10,237,421	53	11,419,427	833,536
85.4	Gi Downtown	8	243,753	338	6,128,994	353	52,292,255	361	58,665,002	882,685
85.5	Grand Island	376	27,761,066	1,576	166,232,857	1,633	997,777,302	2,009	1,191,771,225	33,308,767
85.6	Grand Island 6	0	0	3	40,977	3	365,209	3	406,186	336,485
85.7	High Dens Rural Sub	6	600	1	138,682	1	115,365	7	254,647	0
85.8	Kuester Lake	0	0	0	0	1	715,500	1	715,500	0
85.9	Rural	54	2,001,893	79	7,297,069	160	53,792,029	214	63,090,991	5,716,282
85.10	Rural Sub	19	837,722	53	4,057,920	53	28,509,958	72	33,405,600	1,208,798
85.11	Wood River	15	143,474	72	1,074,250	77	40,245,934	92	41,463,658	2,321,920
86	Commercial Total	499	31,370,608	2,244	188,729,792	2,407	1,197,218,843	2,906	1,417,319,243	46,102,772

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	21,494.81	43.04%	30,308,968	44.06%	1,410.06
88. 1G	6,538.96	13.09%	9,233,326	13.42%	1,412.05
89. 2G1	4,516.04	9.04%	6,078,305	8.84%	1,345.94
90. 2G	13,330.92	26.69%	18,005,103	26.17%	1,350.63
91. 3G1	3,237.15	6.48%	4,122,876	5.99%	1,273.61
92. 3G	677.75	1.36%	864,143	1.26%	1,275.02
93. 4G1	109.77	0.22%	139,963	0.20%	1,275.06
94. 4G	33.15	0.07%	42,269	0.06%	1,275.08
95. Total	49,938.55	100.00%	68,794,953	100.00%	1,377.59
<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	49,938.55	100.00%	68,794,953	100.00%	1,377.59
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	49,938.55	100.00%	68,794,953	100.00%	1,377.59

**2022 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

40 Hall

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,735,264,864	2,938,768,848	203,503,984	7.44%	31,586,551	6.29%
02. Recreational	629,348	620,682	-8,666	-1.38%	0	-1.38%
03. Ag-Homesite Land, Ag-Res Dwelling	107,922,310	126,567,071	18,644,761	17.28%	1,159,968	16.20%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,843,816,522</b>	<b>3,065,956,601</b>	<b>222,140,079</b>	<b>7.81%</b>	<b>32,746,519</b>	<b>6.66%</b>
05. Commercial	1,263,657,943	1,310,519,484	46,861,541	3.71%	35,223,475	0.92%
06. Industrial	92,730,108	106,799,759	14,069,651	15.17%	10,879,297	3.44%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>1,356,388,051</b>	<b>1,417,319,243</b>	<b>60,931,192</b>	<b>4.49%</b>	<b>46,102,772</b>	<b>1.09%</b>
08. Ag-Farmsite Land, Outbuildings	65,599,243	49,368,970	-16,230,273	-24.74%	935,410	-26.17%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,857,118	176,160	-1,680,958	-90.51%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>67,456,361</b>	<b>49,545,130</b>	<b>-17,911,231</b>	<b>-26.55%</b>	<b>935,410</b>	<b>-27.94%</b>
12. Irrigated	1,045,408,808	1,046,492,425	1,083,617	0.10%		
13. Dryland	41,033,821	40,262,606	-771,215	-1.88%		
14. Grassland	68,851,328	68,794,953	-56,375	-0.08%		
15. Wasteland	436,315	436,316	1	0.00%		
16. Other Agland	3,446,173	3,431,973	-14,200	-0.41%		
<b>17. Total Agricultural Land</b>	<b>1,159,176,445</b>	<b>1,159,418,273</b>	<b>241,828</b>	<b>0.02%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>5,426,837,379</b>	<b>5,692,239,247</b>	<b>265,401,868</b>	<b>4.89%</b>	<b>79,784,701</b>	<b>3.42%</b>

## 2022 Assessment Survey for Hall County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	4
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$746,301.32
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$743,601.32
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$8,600
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The budget for the computer system is maintained by the County IT Department.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$36,867.92

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS SEPTEMBER 2021
2.	<b>CAMA software:</b>
	MIPS SEPTEMBER 2021
3.	<b>Personal Property software:</b>
	MIPS SEPTEMBER 2021
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://grandislandne.map.beehere.net/">http://grandislandne.map.beehere.net/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	County GIS Department
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2019

## 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
<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>
	Stanard Appraisal sets values for commercial parcels under review with approval by county assessor.



## 2022 Residential Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>																																		
	The staff appraisers.																																		
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3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Only the cost approach is used for residential properties in Hall County.
4.	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Hall County utilizes one depreciation table based on the local market with economic adjustments by location.
5.	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, one table is used with economic depreciation adjusted for valuation groups.
6.	<b>Describe the methodology used to determine the residential lot values?</b>
	Depending on the location, the county uses square feet, lot, site, or acre methodology. Vacant lot sales have also been averaged to come up with lot values.
7.	<b>How are rural residential site values developed?</b>
	Rural residential site values are based on sales analysis and comparison to the surrounding counties. Rural residential subdivisions are valued differently than rural residential acreages not in subdivisions.
8.	<b>Are there form 191 applications on file?</b>
	No
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	N/A

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2019	2004	2019-2021
	2	2019	2008	2004	2019-2021
	3	2019	2008	2004	2019-2021
	4	2019	2019	2013	2019-2021
	5	2019	2008	2004	2019-2021
	6	2019	2008	2004	2019-2021
	7	2019	2008	2016	2017
	8	2019	2008	2016	2019
	9	2019	2008	2016	2017
	10	2019	2019	2016	2017
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	AG OB	2019	2008	2016	2017-2021
	AG DW	2019	2008	2016	2017-2021

In valuation groups 1-6, 5,000 parcels were physically reviewed for 2022.  
AG parcels with dwellings that also had outbuildings were desk reviewed for the 2022 assessment year.  
AG parcels with outbuildings that did not have a house were physically reviewed for 2020.

## 2022 Commercial Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The staff appraisers and Standard Appraisal for new construction.																		
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	The cost approach is used when the income data is not available for the income producing properties. The income approach is used for Section 42 housing.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Hall County will contract out appraisal assignments for unique commercial properties; generally the contract appraiser will develop all three approaches to market value and will rely on sales from outside the county to develop values.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Hall County relies on the local market information for depreciation studies and was most recently studied in 2020.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	No, however, economic depreciation will be applied to each valuation group as warranted based on the market study done by the contract appraiser.																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Depending on the location and size of the parcel, the county uses square feet or acre as a unit of comparison.																		

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2020	2008	2016	2019-2020
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	6	2020	2008	2016	2019-2020
	7	2020	2008	2016	2019-2020
	99	2020	2008	2016	2019-2020

The current Vanguard costing is used, however is factored up 120% of the manual level. These values and depreciation were rolled over when converted to MIPS in September 2021.

## 2022 Agricultural Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The office staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
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01	The entire county is considered one market area. No unique market attributes have been recognized.	2016-2019						
	The county began completing a systematic land use review in 2019 and is continually updated with NRD changes.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews all sales for market differences as well as a spreadsheet analysis. Since the county is 75% irrigated land, and soils are relatively similar in the county, there has not been a need to develop market areas.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The county verifies sales and looks at present use of the parcel to differentiate rural residential and recreation land from agricultural land. There are few recreational parcels in the county, and they are primarily along the Platte River and are improved with cabins and/or mobile homes.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes; farm home sites carry the same first acre value as the rural residential acreages that are not in subdivisions.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	The county has feedlots and vineyards. The feedlots are currently assessed as dryland, and the vineyards are currently assessed as irrigated cropland.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Currently there are 4 parcels enrolled in WRP. Those acres have been identified and are flat valued at \$1,000 per acre based on a sales study of the surrounding area.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	No							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	3							

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

2021 PLAN OF ASSESSMENT FOR HALL COUNTY  
ASSESSMENT YEARS 2022, 2023 AND 2024

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.

**2022**

During calendar year 2022, the Assessor's Office plans to accomplish the following:

- **Residential:**
  1. We continually review valuations and assessment levels for problem areas and any necessary adjustments. Adjustments may be made by reviewing the subdivision; either in person or with pictometry.
  2. We will keep working on the 6 year review properties. The field appraisal staff is working on catching up on the subdivisions that haven't been looked at since 2004 and also the subdivisions that were reviewed in 2015. A detailed list can be provided upon request.
  3. We have begun 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. I plan on doing a study of residential lot values within the city of Grand Island. I will make any necessary changes.
  5. I also plan on updating the depreciation table for Grand Island again. I will do a study of arm's length transactions and create a new depreciation table based of sales and condition. I am noticing an upward trend with older homes selling tremendously higher than the assessed value.
- **Agricultural Land:**
  1. Every year we update ag land use and soil types (with our GIS department). The NRCS office sends us land updates with an overlay that the GIS department uses to notify us of any land use changes.
  2. We will also work with the GIS department to double check acres, soil type, and land use in South Loup, Mayfield, Prairie Creek, and Lake townships.



- **Commercial:**

1. Since a full commercial review was performed in 2019 thru 2020 we will just continue to follow the market by studying sales. We will make any adjustments as needed.

## **2023**

During calendar year 2023, the Assessor's Office plans to accomplish the following:

- **Residential:**

1. There is a Pictometry flight scheduled for the spring of 2022. We will be using change finder to locate and list any properties that have changed since 2019.
2. We will keep working on the 6 year review cycle. The field appraisal staff is working on catching up on the subdivisions that haven't been looked at since 2005 and also the subdivisions that were reviewed in 2016. 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.
4. I plan on doing a study of lot values of residential properties in Wood River, Alda, Doniphan, and Cairo.

- **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.

## **2024**

During calendar year 2024, 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. They reviewing subdivisions that haven't been looked at since 2006 and also the subdivisions that were reviewed in 2017. 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 2019. (if not already completed)
- **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.

The breakdown of value in Hall County for 2021 is approximately as follows:

Real Estate	91.53%
Personal Property	4.86%
Centrally Assessed	<u>3.61%</u>
	100.00%

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

## SPECIAL VALUATION METHODOLOGY

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