

Table of Contents

2011 Commission Summary

2011 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

- Residential Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

- Commercial Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Agricultural or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Base Analysis Statistics
- Agricultural Random Inclusion Analysis Statistics
- Agricultural Random Exclusion Analysis Statistics

Special Valuation Statistics

- Special Valuation Methodology
- Special Valuation Base Analysis Statistics
- Special Valuation Random Inclusion Analysis Statistics
- Special Valuation Random Exclusion Analysis Statistics

Agricultural or Special Valuation Correlation

- Agricultural or Special Valuation Land
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency

IV. Analysis of Quality of Assessment

County Reports

- 2011 County Abstract of Assessment for Real Property, Form 45
- 2011 County Agricultural Land Detail
- 2011 County Abstract of Assessment for Real Property Compared with the 2009 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2011 Commission Summary for Hall County

Residential Real Property - Current

Number of Sales	1362	Median	93.50
Total Sales Price	\$161,623,025	Mean	95.44
Total Adj. Sales Price	\$161,702,025	Wgt. Mean	92.62
Total Assessed Value	\$149,770,635	Average Assessed Value of the Base	\$96,162
Avg. Adj. Sales Price	\$118,724	Avg. Assessed Value	\$109,964

Confidence Interval - Current

95% Median C.I	92.61 to 94.35
95% Mean C.I	91.89 to 93.35
95% Wgt. Mean C.I	94.23 to 96.65
% of Value of the Class of all Real Property Value in the County	52.69
% of Records Sold in the Study Period	7.04
% of Value Sold in the Study Period	8.05

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	1,406	93	93
2009	1,718	92	92
2008	1,910	93	93
2007	2,235	96	96

2011 Commission Summary for Hall County

Commercial Real Property - Current

Number of Sales	157	Median	94.61
Total Sales Price	\$48,590,248	Mean	96.06
Total Adj. Sales Price	\$48,530,248	Wgt. Mean	81.00
Total Assessed Value	\$39,307,219	Average Assessed Value of the Base	\$331,922
Avg. Adj. Sales Price	\$309,110	Avg. Assessed Value	\$250,364

Confidence Interval - Current

95% Median C.I	91.70 to 98.13
95% Mean C.I	90.65 to 101.47
95% Wgt. Mean C.I	72.32 to 89.67
% of Value of the Class of all Real Property Value in the County	26.31
% of Records Sold in the Study Period	5.61
% of Value Sold in the Study Period	4.23

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	156	94	94
2009	188	95	95
2008	190	98	98
2007	244	98	98

2011 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. S. Supp., 2005). 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 this 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
Residential Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 11th day of April, 2011.



Ruth A. Sorensen
Property Tax Administrator

2011 Residential Assessment Actions for Hall County

Physically reviewed subdivisions and market areas for the fifth year of our six year cyclical review

Contracted with Stanard appraisal to review and revalue all rural residential improvement and pick up any new improvements

Processed all residential pick up work and permit work

2011 Residential Assessment Survey for Hall County

1.	Valuation data collection done by:	
	Office staff	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Grand Island – Large City, 4 high schools, very active economic district, increasing population
	2	Alda – Small community, on very busy highway, school bedroom community for Grand Island, limited commercial activity
	3	Cairo – Small community, on highway north and west of Grand Island, consolidated school in rural area, some business activity, bedroom community for Grand Island
	4	Doniphan – Small community, on a very busy highway, half way in-between Grand Island and Hastings, bedroom community, some business activity, school
	5	Kuester Lake - Subdivision of year-round homes on a lake, IOLL, just outside of Grand Island city limits
	6	Wood River – Small community, on very busy highway, school, bedroom community for Grand Island, some commercial activity
	10	Recreational – Parcels where use has been determined to be recreational, mostly along the river, can be manufactured housing, lot, cabin, diverse improvements
	15	Rural – All rural residences not in an identified subdivision and located outside of any city limits
	16	Rural Sub – All rural residences located in platted subdivisions outside of any city limits
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Cost and sales comparison	
4	When was the last lot value study completed?	
	2004	
5.	Describe the methodology used to determine the residential lot values.	
	Depending on location, Hall county uses square foot, lot or by acre	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June 2004 Marshall-Swift	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Hall County develops their own tables	

8.	Are individual depreciation tables developed for each valuation grouping?
	No
9.	How often does the County update the depreciation tables?
	As needed
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	If there have been significant additions, removal of improvements or remodeling
12.	Please provide any documents related to the policies or procedures used for the residential class of property.

**40 Hall
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 1,362
 Total Sales Price : 161,623,025
 Total Adj. Sales Price : 161,702,025
 Total Assessed Value : 149,770,635
 Avg. Adj. Sales Price : 118,724
 Avg. Assessed Value : 109,964

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 95
 COD : 13.67
 PRD : 103.04

COV : 23.85
 STD : 22.76
 Avg. Abs. Dev : 12.78
 MAX Sales Ratio : 452.43
 MIN Sales Ratio : 31.50

95% Median C.I. : 92.61 to 94.35
 95% Wgt. Mean C.I. : 91.89 to 93.35
 95% Mean C.I. : 94.23 to 96.65

Printed:3/31/2011 2:06:02PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	190	90.50	94.86	92.37	13.83	102.70	65.60	223.71	87.80 to 94.57	118,441	109,408
01-OCT-08 To 31-DEC-08	138	95.90	99.41	94.69	16.41	104.98	36.67	257.80	92.74 to 97.80	118,006	111,742
01-JAN-09 To 31-MAR-09	95	96.23	97.88	94.00	11.14	104.13	74.31	234.79	92.92 to 98.63	129,070	121,324
01-APR-09 To 30-JUN-09	185	93.08	95.00	93.10	10.69	102.04	45.88	196.89	91.41 to 94.79	123,599	115,075
01-JUL-09 To 30-SEP-09	198	93.34	95.64	92.38	15.42	103.53	33.00	452.43	91.34 to 95.43	114,329	105,614
01-OCT-09 To 31-DEC-09	185	93.32	92.78	91.70	12.66	101.18	31.50	145.47	90.78 to 95.32	103,147	94,582
01-JAN-10 To 31-MAR-10	118	96.77	96.88	93.84	13.69	103.24	36.49	200.09	91.71 to 98.32	114,853	107,773
01-APR-10 To 30-JUN-10	253	92.06	94.24	91.10	14.08	103.45	56.23	212.92	90.25 to 94.51	128,514	117,081
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	608	93.66	96.41	93.38	13.15	103.24	36.67	257.80	92.45 to 94.93	121,572	113,524
01-JUL-09 To 30-JUN-10	754	93.35	94.66	91.98	14.09	102.91	31.50	452.43	92.06 to 94.51	116,427	107,093
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	663	93.50	94.98	92.68	12.79	102.48	31.50	452.43	92.47 to 94.76	115,908	107,427
<u>ALL</u>	1,362	93.50	95.44	92.62	13.67	103.04	31.50	452.43	92.61 to 94.35	118,724	109,964

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,161	93.23	95.51	92.46	13.58	103.30	33.00	452.43	92.21 to 94.24	117,859	108,973
02	10	100.45	104.97	104.97	32.17	100.00	37.82	257.80	49.38 to 115.87	64,360	67,558
03	33	93.25	95.53	91.87	15.54	103.98	56.95	234.79	89.38 to 98.10	95,185	87,449
04	47	92.05	89.98	91.02	13.75	98.86	49.24	129.54	85.24 to 98.49	128,757	117,189
05	7	98.06	97.37	97.62	01.46	99.74	93.14	99.24	93.14 to 99.24	194,271	189,651
06	26	100.05	101.71	99.12	13.28	102.61	70.21	159.23	94.33 to 101.57	85,147	84,397
10	1	98.36	98.36	98.36	00.00	100.00	98.36	98.36	N/A	37,000	36,392
15	23	98.44	101.88	97.83	18.89	104.14	31.50	209.44	89.88 to 101.17	123,539	120,854
16	54	92.55	90.87	91.44	08.48	99.38	59.26	115.33	88.01 to 95.71	158,886	145,284
<u>ALL</u>	1,362	93.50	95.44	92.62	13.67	103.04	31.50	452.43	92.61 to 94.35	118,724	109,964

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,348	93.45	95.44	92.63	13.59	103.03	31.50	452.43	92.59 to 94.34	119,475	110,672
06	1	98.36	98.36	98.36	00.00	100.00	98.36	98.36	N/A	37,000	36,392
07	13	98.05	94.84	89.47	21.70	106.00	49.24	190.51	70.21 to 104.25	47,136	42,174
<u>ALL</u>	1,362	93.50	95.44	92.62	13.67	103.04	31.50	452.43	92.61 to 94.35	118,724	109,964

**40 Hall
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 1,362
 Total Sales Price : 161,623,025
 Total Adj. Sales Price : 161,702,025
 Total Assessed Value : 149,770,635
 Avg. Adj. Sales Price : 118,724
 Avg. Assessed Value : 109,964

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 95
 COD : 13.67
 PRD : 103.04

COV : 23.85
 STD : 22.76
 Avg. Abs. Dev : 12.78
 MAX Sales Ratio : 452.43
 MIN Sales Ratio : 31.50

95% Median C.I. : 92.61 to 94.35
 95% Wgt. Mean C.I. : 91.89 to 93.35
 95% Mean C.I. : 94.23 to 96.65

Printed:3/31/2011 2:06:02PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	2	100.52	100.52	100.48	00.52	100.04	100.00	101.04	N/A	2,732	2,745	
5000 TO 9999	4	177.29	229.88	212.03	54.36	108.42	112.50	452.43	N/A	7,275	15,426	
<u>Total \$</u>												
1 TO 9999	6	133.50	186.76	194.40	61.61	96.07	100.00	452.43	100.00 to 452.43	5,761	11,199	
10000 TO 29999	63	100.32	112.10	113.08	32.36	99.13	33.00	257.80	99.88 to 105.66	22,079	24,966	
30000 TO 59999	166	102.03	107.37	106.61	19.15	100.71	31.50	211.49	100.00 to 106.00	45,678	48,696	
60000 TO 99999	412	93.60	94.35	93.88	12.74	100.50	36.49	223.71	91.92 to 94.77	80,533	75,607	
100000 TO 149999	336	89.55	89.99	90.05	10.14	99.93	55.68	145.52	87.36 to 90.81	122,578	110,381	
150000 TO 249999	320	93.42	92.53	92.54	07.69	99.99	59.26	143.09	92.42 to 94.63	187,234	173,269	
250000 TO 499999	57	89.90	89.74	89.81	07.95	99.92	63.98	101.21	86.38 to 95.18	303,744	272,790	
500000 +	2	74.66	74.66	73.98	09.94	100.92	67.24	82.08	N/A	550,000	406,917	
<u>ALL</u>	1,362	93.50	95.44	92.62	13.67	103.04	31.50	452.43	92.61 to 94.35	118,724	109,964	

2011 Correlation Section for Hall County

A. Residential Real Property

Hall County is located in south central Nebraska, about 10 miles north of Interstate 80. The largest city is Grand Island. The city of Grand Island is the major economic influence in the county and several of the smaller communities nearby could be termed "bedroom communities". Grand Island makes up one corner of the "Tri-Cities" along with Kearney and Hastings.

The statistical sampling of 1362 qualified residential sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Hall County. The measures of central tendency offer support for each other and all fall within the acceptable range. The qualitative measures are within the acceptable range. All valuation groupings are within or round to within the acceptable range.

Hall County has had in place a sales review process for many years. A sales verification questionnaire is sent to both the buyer and the seller of the property. The questionnaire asks for details to assist the assessor in discovering information about the terms of the sale. The document asks how the selling price was established, whether any personal property was involved in the sale, how the property was listed for sale, if there was any prior association between the buyer and the seller and if there was any special consideration involved in the sale. Occasionally phone calls will be made to other parties involved in the sale such as the seller, the title company or to the attorney involved in the sale. They estimate that they receive back information on approximately 65% of all questionnaires sent. The in-house appraisal staff physically reviews any sale with a perceived discrepancy.

Hall County employs an appraisal department consisting two full time appraisers. Hall County follows a routine cyclical physical inspection for reviewing the property in their county. Their review includes physically inspecting, measuring, photographing and updating their records. Hall County is committed to moving forward technologically. In 2010 they began the process of obtaining the Pictometry system for the County. The Assessor worked hard to coordinate with other county and city officials to share the cost of implementation. They also maintain their website with parcel search and utilize their GIS system.

Based on the consideration of all available information, the level of value is determined to be 94% of market value for the residential class of real property. Because the known assessment practices are reliable and consistent it is believed that the residential class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Hall County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2011 Correlation Section for Hall County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Hall County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Hall County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

2011 Commercial Assessment Actions for Hall County

Revalued multi-family parcels – raised by 10%

Revalued service repair parcels – raised by 30%

Revalued warehouse storage parcels – raised by 10%

Process all commercial pick up work and permit work

2011 Commercial Assessment Survey for Hall County

1.	Valuation data collection done by:	
	Contract and staff appraisers	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Grand Island, large city, 4 high schools, very active economic district
	5	Villages, Alda, Cairo, Doniphan, Wood River
	15	Rural – all commercial parcels not located inside a zoned city limit
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost and sales comparison and income, when information is available	
4.	When was the last lot value study completed?	
	2006	
5.	Describe the methodology used to determine the commercial lot values.	
	Depending on location, square footage or acres	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June 2005 Marshall-Swift	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The county develops their own	
8.	Are individual depreciation tables developed for each valuation grouping?	
	No	
9.	How often does the County update the depreciation tables?	
	As needed	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	If there have been significant additions, removal of improvements or remodeling	
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.	

**40 Hall
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 157
 Total Sales Price : 48,590,248
 Total Adj. Sales Price : 48,530,248
 Total Assessed Value : 39,307,219
 Avg. Adj. Sales Price : 309,110
 Avg. Assessed Value : 250,364

MEDIAN : 95
 WGT. MEAN : 81
 MEAN : 96
 COD : 22.85
 PRD : 118.59

COV : 36.02
 STD : 34.60
 Avg. Abs. Dev : 21.62
 MAX Sales Ratio : 299.24
 MIN Sales Ratio : 26.83

95% Median C.I. : 91.70 to 98.13
 95% Wgt. Mean C.I. : 72.32 to 89.67
 95% Mean C.I. : 90.65 to 101.47

Printed:3/25/2011 3:24:08PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	16	94.35	94.98	91.52	15.62	103.78	64.84	147.72	80.13 to 104.27	289,711	265,143
01-OCT-07 To 31-DEC-07	16	97.71	92.20	93.90	14.46	98.19	59.07	133.98	77.27 to 102.50	279,522	262,482
01-JAN-08 To 31-MAR-08	18	93.62	94.87	82.02	26.24	115.67	55.24	168.35	67.82 to 103.81	427,982	351,016
01-APR-08 To 30-JUN-08	11	99.94	92.06	97.75	16.88	94.18	44.85	118.27	56.20 to 117.54	212,491	207,714
01-JUL-08 To 30-SEP-08	11	93.10	94.69	89.89	11.79	105.34	65.46	131.83	83.55 to 108.94	413,618	371,804
01-OCT-08 To 31-DEC-08	9	95.43	98.98	93.65	19.35	105.69	53.24	135.06	79.44 to 126.49	256,000	239,752
01-JAN-09 To 31-MAR-09	10	90.66	86.08	78.02	13.50	110.33	48.85	108.16	64.21 to 100.09	226,650	176,822
01-APR-09 To 30-JUN-09	8	102.83	101.15	99.83	15.33	101.32	53.70	130.71	53.70 to 130.71	135,719	135,487
01-JUL-09 To 30-SEP-09	14	90.78	88.12	60.43	22.59	145.82	38.15	171.86	62.76 to 100.43	515,336	311,421
01-OCT-09 To 31-DEC-09	16	97.20	107.66	84.10	36.11	128.01	59.07	261.47	67.76 to 135.49	244,025	205,236
01-JAN-10 To 31-MAR-10	11	98.13	110.92	88.22	25.76	125.73	69.61	225.91	77.60 to 165.78	217,897	192,226
01-APR-10 To 30-JUN-10	17	86.68	93.43	60.15	39.39	155.33	26.83	299.24	62.25 to 111.44	332,908	200,247
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	61	95.88	93.69	89.01	18.88	105.26	44.85	168.35	85.80 to 99.94	313,915	279,429
01-JUL-08 To 30-JUN-09	38	95.21	94.80	89.16	15.27	106.33	48.85	135.06	89.40 to 98.54	268,580	239,466
01-JUL-09 To 30-JUN-10	58	93.39	99.39	68.64	31.86	144.80	26.83	299.24	83.66 to 99.78	330,610	226,937
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	49	95.88	94.95	87.90	19.75	108.02	44.85	168.35	89.40 to 99.94	344,793	303,077
01-JAN-09 To 31-DEC-09	48	93.51	96.38	72.53	24.99	132.88	38.15	261.47	79.94 to 99.78	301,486	218,662
<u>ALL</u>	157	94.61	96.06	81.00	22.85	118.59	26.83	299.24	91.70 to 98.13	309,110	250,364

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	132	93.71	94.28	79.97	21.91	117.89	26.83	299.24	89.40 to 96.54	350,150	280,009
05	22	99.65	104.86	99.84	27.91	105.03	53.70	225.91	80.13 to 120.13	66,841	66,734
15	3	102.50	110.06	104.51	14.08	105.31	92.20	135.49	N/A	280,000	292,614
<u>ALL</u>	157	94.61	96.06	81.00	22.85	118.59	26.83	299.24	91.70 to 98.13	309,110	250,364

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	23	92.47	91.02	81.63	18.32	111.50	61.03	147.72	77.60 to 95.43	284,360	232,112
03	134	95.58	96.93	80.90	23.36	119.81	26.83	299.24	92.20 to 98.54	313,358	253,497
04											
<u>ALL</u>	157	94.61	96.06	81.00	22.85	118.59	26.83	299.24	91.70 to 98.13	309,110	250,364

**40 Hall
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 157
 Total Sales Price : 48,590,248
 Total Adj. Sales Price : 48,530,248
 Total Assessed Value : 39,307,219
 Avg. Adj. Sales Price : 309,110
 Avg. Assessed Value : 250,364

MEDIAN : 95
 WGT. MEAN : 81
 MEAN : 96
 COD : 22.85
 PRD : 118.59

COV : 36.02
 STD : 34.60
 Avg. Abs. Dev : 21.62
 MAX Sales Ratio : 299.24
 MIN Sales Ratio : 26.83

95% Median C.I. : 91.70 to 98.13
 95% Wgt. Mean C.I. : 72.32 to 89.67
 95% Mean C.I. : 90.65 to 101.47

Printed:3/25/2011 3:24:08PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	1	225.91	225.91	225.91	00.00	100.00	225.91	225.91	N/A	3,500	7,907	
5000 TO 9999												
<u>Total \$</u>												
1 TO 9999	1	225.91	225.91	225.91	00.00	100.00	225.91	225.91	N/A	3,500	7,907	
10000 TO 29999	9	94.99	100.47	101.51	27.83	98.98	53.70	148.24	59.07 to 130.71	20,444	20,754	
30000 TO 59999	15	99.85	119.48	115.85	35.43	103.13	59.07	261.47	87.73 to 155.93	44,467	51,513	
60000 TO 99999	23	99.78	104.75	106.41	25.12	98.44	44.85	299.24	87.14 to 108.16	77,073	82,011	
100000 TO 149999	27	96.83	91.82	91.55	13.86	100.29	62.25	135.69	78.71 to 100.73	116,458	106,621	
150000 TO 249999	30	94.35	98.81	98.65	19.61	100.16	62.26	168.35	85.80 to 107.97	186,733	184,205	
250000 TO 499999	24	90.09	88.54	88.37	17.57	100.19	53.24	133.98	77.97 to 97.95	343,186	303,274	
500000 +	28	85.12	77.95	71.82	22.18	108.54	26.83	111.81	69.61 to 96.10	1,032,867	741,789	
<u>ALL</u>	157	94.61	96.06	81.00	22.85	118.59	26.83	299.24	91.70 to 98.13	309,110	250,364	

**40 Hall
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 157
 Total Sales Price : 48,590,248
 Total Adj. Sales Price : 48,530,248
 Total Assessed Value : 39,307,219
 Avg. Adj. Sales Price : 309,110
 Avg. Assessed Value : 250,364

MEDIAN : 95
 WGT. MEAN : 81
 MEAN : 96
 COD : 22.85
 PRD : 118.59

COV : 36.02
 STD : 34.60
 Avg. Abs. Dev : 21.62
 MAX Sales Ratio : 299.24
 MIN Sales Ratio : 26.83

95% Median C.I. : 91.70 to 98.13
 95% Wgt. Mean C.I. : 72.32 to 89.67
 95% Mean C.I. : 90.65 to 101.47

Printed:3/25/2011 3:24:08PM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	14	95.36	91.71	86.04	16.67	106.59	59.07	126.49	67.82 to 109.88	275,594	237,131
298	1	84.63	84.63	84.63	00.00	100.00	84.63	84.63	N/A	325,000	275,058
300	1	104.27	104.27	104.27	00.00	100.00	104.27	104.27	N/A	95,500	99,578
304	3	100.09	97.49	96.48	10.61	101.05	80.26	112.12	N/A	304,667	293,930
306	1	120.13	120.13	120.13	00.00	100.00	120.13	120.13	N/A	100,000	120,125
326	7	100.41	94.52	104.57	18.62	90.39	53.70	135.49	53.70 to 135.49	110,071	115,100
336	1	100.73	100.73	100.73	00.00	100.00	100.73	100.73	N/A	105,000	105,770
341	3	86.68	84.16	88.34	13.11	95.27	65.86	99.94	N/A	933,333	824,552
343	1	135.69	135.69	135.69	00.00	100.00	135.69	135.69	N/A	100,000	135,687
344	20	98.34	103.43	94.65	18.63	109.28	65.46	261.47	87.94 to 100.91	420,969	398,461
349	1	69.61	69.61	69.61	00.00	100.00	69.61	69.61	N/A	550,000	382,856
350	4	72.44	79.41	79.34	30.73	100.09	55.24	117.54	N/A	142,500	113,062
352	23	92.47	91.02	81.63	18.32	111.50	61.03	147.72	77.60 to 95.43	284,360	232,112
353	21	93.54	93.60	59.41	19.85	157.55	38.15	171.86	78.71 to 99.85	408,877	242,918
384	4	81.50	95.14	79.68	35.83	119.40	61.62	155.93	N/A	82,250	65,536
406	11	96.10	113.27	96.54	26.65	117.33	64.56	225.91	87.73 to 165.78	192,525	185,869
407	3	88.48	84.73	74.83	07.87	113.23	72.42	93.30	N/A	930,000	695,962
419	4	39.85	101.44	42.50	182.18	238.68	26.83	299.24	N/A	643,750	273,600
426	1	56.20	56.20	56.20	00.00	100.00	56.20	56.20	N/A	62,500	35,126
442	2	70.86	70.86	74.74	36.71	94.81	44.85	96.86	N/A	87,000	65,027
444	4	83.00	91.12	79.81	26.72	114.17	67.76	130.71	N/A	294,229	234,837
471	1	95.66	95.66	95.66	00.00	100.00	95.66	95.66	N/A	75,000	71,744
494	2	83.65	83.65	76.30	22.93	109.63	64.47	102.82	N/A	284,722	217,251
528	19	98.88	101.70	101.94	20.29	99.76	64.84	168.35	80.13 to 123.26	195,776	199,579
531	1	83.55	83.55	83.55	00.00	100.00	83.55	83.55	N/A	500,000	417,745
552	1	90.55	90.55	90.55	00.00	100.00	90.55	90.55	N/A	125,000	113,191
851	2	129.84	129.84	115.80	14.17	112.12	111.44	148.24	N/A	90,750	105,086
<u>ALL</u>	<u>157</u>	<u>94.61</u>	<u>96.06</u>	<u>81.00</u>	<u>22.85</u>	<u>118.59</u>	<u>26.83</u>	<u>299.24</u>	<u>91.70 to 98.13</u>	<u>309,110</u>	<u>250,364</u>

2011 Correlation Section for Hall County

A. Commerical Real Property

Hall County is located in south central Nebraska, about 10 miles north of Interstate 80. The largest city is Grand Island. The city of Grand Island is the major economic influence in the county and several of the smaller communities nearby could be termed "bedroom communities". Grand Island makes up one corner of the "Tri-Cities" along with Kearney and Hastings.

The statistical sampling of 157 qualified commercial sales will be considered an adequate and reliable sample for the measurement of the commercial class of real property in Hall County. The calculated median is 95%. All valuation groups and property types, with a reliable number of statistics, calculate to within the range. The qualitative statistics are above the range which is not unusual considering the diversity of the class. All occupancy codes with a reliable number of sales fall within the acceptable range.

Hall County has had in place a sales review process for many years. A sales verification questionnaire is sent to both the buyer and the seller of the property. The questionnaire asks for details to assist the assessor in discovering information about the terms of the sale. The document asks how the selling price was established, whether any personal property was involved in the sale, how the property was listed for sale, if there was any prior association between the buyer and the seller and if there was any special consideration involved in the sale. Occasionally phone calls will be made to other parties involved in the sale such as the seller, the title company or to the attorney involved in the sale. They estimate that they receive back information on approximately 65% of all questionnaires sent. The in-house appraisal staff physically reviews any sale with a perceived discrepancy.

Hall County employs an appraisal department consisting two full time appraisers. Hall County follows a routine cyclical physical inspection for reviewing the property in their county. Their review includes physically inspecting, measuring, photographing and updating their records. Hall County is committed to moving forward technologically. In 2010 they began the process of obtaining the Pictometry system for the County. The Assessor worked hard to coordinate with other county and city officials to share the cost of implementation. They also maintain their website with parcel search and utilize their GIS system.

Based on the consideration of all available information, the level of value is determined to be 95% of market value for the commercial class of real property. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Hall County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2011 Correlation Section for Hall County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Hall County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Hall County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

2011 Agricultural Assessment Actions for Hall County

Merged market area 3 with market area 1

Increased irrigated values in market area 2 equal to market area 1

Increased dry crop values over entire county by 4%

Lowered the bottom four classes of grass from 680/acre to 625/acre

Established new residential and farm site values for parcels

Updated agricultural files with actual soils from latest soil survey (second phase of implementation)

Contracted with Stanard Appraisal to review and revalue all improvements (both residential and farm buildings) on all ag parcels

Processed all pick up work and improvement statement work

2011 Agricultural Assessment Survey for Hall County

1.	Valuation data collection done by:	
	Office Staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	North of the Platte River, no differences in value for 2011
	2	South of the Platte River, no differences in value for 2011
3.	Describe the process that is used to determine and monitor market areas.	
	Review sales north or south of the Platte River for market differences, plot sales, spreadsheet analysis	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Cost of raw land for residential use plus cost of amenities (septic, well, elec) review parcels on an individual basis for determination of recreational use	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes	
6.	What land characteristics are used to assign differences in assessed values?	
	Usage – crop land, grass, waste and or accretion	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	In the past Hall County has used both physical inspection and FSA maps, they are in the process of obtaining the Pictometry program and will use it's capabilities	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Reviewing and plotting sales along the river for recreational influence	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No applications are currently on file	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	If there have been significant additions, removal of improvements or remodeling. In the case of ag ground, if the use has changed (i.e. irrigated vs dry or pasture)	
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.	

40 Hall
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70
 Total Sales Price : 22,063,113
 Total Adj. Sales Price : 22,063,113
 Total Assessed Value : 14,762,152
 Avg. Adj. Sales Price : 315,187
 Avg. Assessed Value : 210,888

MEDIAN : 71
 WGT. MEAN : 67
 MEAN : 69
 COD : 23.01
 PRD : 102.53

COV : 32.39
 STD : 22.22
 Avg. Abs. Dev : 16.26
 MAX Sales Ratio : 120.97
 MIN Sales Ratio : 06.46

95% Median C.I. : 65.36 to 73.78
 95% Wgt. Mean C.I. : 62.08 to 71.73
 95% Mean C.I. : 63.39 to 73.81

Printed:3/25/2011 3:24:11PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	2	36.95	36.95	33.58	50.04	110.04	18.46	55.44	N/A	101,500	34,084
01-OCT-07 To 31-DEC-07	7	91.48	89.54	91.89	10.64	97.44	55.64	108.41	55.64 to 108.41	260,929	239,775
01-JAN-08 To 31-MAR-08	6	60.85	63.44	62.87	18.11	100.91	45.20	86.73	45.20 to 86.73	601,045	377,885
01-APR-08 To 30-JUN-08	13	73.31	68.20	65.25	16.91	104.52	13.86	96.01	52.38 to 79.29	267,611	174,628
01-JUL-08 To 30-SEP-08	2	46.53	46.53	61.53	56.59	75.62	20.20	72.86	N/A	302,000	185,808
01-OCT-08 To 31-DEC-08	7	74.38	76.22	74.63	15.30	102.13	54.01	99.40	54.01 to 99.40	200,286	149,464
01-JAN-09 To 31-MAR-09	5	70.82	83.50	74.77	21.31	111.68	65.11	120.97	N/A	352,840	263,826
01-APR-09 To 30-JUN-09	6	64.53	54.85	56.10	16.80	97.77	06.46	67.12	06.46 to 67.12	343,667	192,796
01-JUL-09 To 30-SEP-09	2	56.69	56.69	43.12	32.25	131.47	38.41	74.96	N/A	163,000	70,289
01-OCT-09 To 31-DEC-09	5	73.78	74.28	73.20	19.91	101.48	55.53	92.80	N/A	320,131	234,348
01-JAN-10 To 31-MAR-10	7	75.10	78.06	77.21	10.63	101.10	65.93	91.29	65.93 to 91.29	238,387	184,051
01-APR-10 To 30-JUN-10	8	54.91	53.72	56.34	26.32	95.35	06.85	87.14	06.85 to 87.14	440,105	247,954
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	28	73.31	70.28	68.94	22.85	101.94	13.86	108.41	57.36 to 86.73	325,525	224,431
01-JUL-08 To 30-JUN-09	20	67.87	68.66	66.76	22.15	102.85	06.46	120.97	64.59 to 74.38	291,610	194,689
01-JUL-09 To 30-JUN-10	22	69.59	66.40	64.42	23.12	103.07	06.85	92.80	55.43 to 83.88	323,464	208,378
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	28	72.59	67.64	65.51	18.72	103.25	13.86	99.40	64.34 to 74.38	324,686	212,691
01-JAN-09 To 31-DEC-09	18	66.24	68.41	65.85	23.17	103.89	06.46	120.97	61.10 to 74.96	319,603	210,457
<u>ALL</u>	70	70.67	68.60	66.91	23.01	102.53	06.46	120.97	65.36 to 73.78	315,187	210,888

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	70	70.67	68.60	66.91	23.01	102.53	06.46	120.97	65.36 to 73.78	315,187	210,888
<u>ALL</u>	70	70.67	68.60	66.91	23.01	102.53	06.46	120.97	65.36 to 73.78	315,187	210,888

40 Hall
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70
 Total Sales Price : 22,063,113
 Total Adj. Sales Price : 22,063,113
 Total Assessed Value : 14,762,152
 Avg. Adj. Sales Price : 315,187
 Avg. Assessed Value : 210,888

MEDIAN : 71
 WGT. MEAN : 67
 MEAN : 69
 COD : 23.01
 PRD : 102.53

COV : 32.39
 STD : 22.22
 Avg. Abs. Dev : 16.26
 MAX Sales Ratio : 120.97
 MIN Sales Ratio : 06.46

95% Median C.I. : 65.36 to 73.78
 95% Wgt. Mean C.I. : 62.08 to 71.73
 95% Mean C.I. : 63.39 to 73.81

Printed:3/25/2011 3:24:11PM

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
_____Irrigated_____											
County	27	72.38	74.18	73.46	14.87	100.98	51.85	96.94	66.79 to 87.14	304,235	223,503
1	27	72.38	74.18	73.46	14.87	100.98	51.85	96.94	66.79 to 87.14	304,235	223,503
_____Dry_____											
County	2	75.15	75.15	68.57	12.27	109.60	65.93	84.36	N/A	122,900	84,268
1	2	75.15	75.15	68.57	12.27	109.60	65.93	84.36	N/A	122,900	84,268
_____Grass_____											
County	6	73.58	70.07	71.87	06.14	97.50	55.44	75.00	55.44 to 75.00	185,926	133,631
1	6	73.58	70.07	71.87	06.14	97.50	55.44	75.00	55.44 to 75.00	185,926	133,631
_____ALL_____	70	70.67	68.60	66.91	23.01	102.53	06.46	120.97	65.36 to 73.78	315,187	210,888

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
_____Irrigated_____											
County	45	70.52	71.39	68.13	20.39	104.78	13.86	120.97	64.59 to 75.10	365,995	249,355
1	45	70.52	71.39	68.13	20.39	104.78	13.86	120.97	64.59 to 75.10	365,995	249,355
_____Dry_____											
County	3	65.93	68.10	65.48	15.35	104.00	54.01	84.36	N/A	103,933	68,060
1	3	65.93	68.10	65.48	15.35	104.00	54.01	84.36	N/A	103,933	68,060
_____Grass_____											
County	7	73.78	73.82	73.20	09.61	100.85	55.44	96.34	55.44 to 96.34	168,508	123,349
1	7	73.78	73.82	73.20	09.61	100.85	55.44	96.34	55.44 to 96.34	168,508	123,349
_____ALL_____	70	70.67	68.60	66.91	23.01	102.53	06.46	120.97	65.36 to 73.78	315,187	210,888

40 Hall
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 71
 Total Sales Price : 22,308,113
 Total Adj. Sales Price : 22,308,113
 Total Assessed Value : 14,977,488
 Avg. Adj. Sales Price : 314,199
 Avg. Assessed Value : 210,951

MEDIAN : 71
 WGT. MEAN : 67
 MEAN : 69
 COD : 22.97
 PRD : 102.58

COV : 32.21
 STD : 22.18
 Avg. Abs. Dev : 16.27
 MAX Sales Ratio : 120.97
 MIN Sales Ratio : 06.46

95% Median C.I. : 65.36 to 74.38
 95% Wgt. Mean C.I. : 62.36 to 71.92
 95% Mean C.I. : 63.71 to 74.03

Printed:3/25/2011 3:24:14PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	2	36.95	36.95	33.58	50.04	110.04	18.46	55.44	N/A	101,500	34,084
01-OCT-07 To 31-DEC-07	7	91.48	89.54	91.89	10.64	97.44	55.64	108.41	55.64 to 108.41	260,929	239,775
01-JAN-08 To 31-MAR-08	6	60.85	63.44	62.87	18.11	100.91	45.20	86.73	45.20 to 86.73	601,045	377,885
01-APR-08 To 30-JUN-08	13	73.31	68.20	65.25	16.91	104.52	13.86	96.01	52.38 to 79.29	267,611	174,628
01-JUL-08 To 30-SEP-08	2	46.53	46.53	61.53	56.59	75.62	20.20	72.86	N/A	302,000	185,808
01-OCT-08 To 31-DEC-08	7	74.38	76.22	74.63	15.30	102.13	54.01	99.40	54.01 to 99.40	200,286	149,464
01-JAN-09 To 31-MAR-09	6	79.36	84.24	76.37	19.43	110.31	65.11	120.97	65.11 to 120.97	334,867	255,745
01-APR-09 To 30-JUN-09	6	64.53	54.85	56.10	16.80	97.77	06.46	67.12	06.46 to 67.12	343,667	192,796
01-JUL-09 To 30-SEP-09	2	56.69	56.69	43.12	32.25	131.47	38.41	74.96	N/A	163,000	70,289
01-OCT-09 To 31-DEC-09	5	73.78	74.28	73.20	19.91	101.48	55.53	92.80	N/A	320,131	234,348
01-JAN-10 To 31-MAR-10	7	75.10	78.06	77.21	10.63	101.10	65.93	91.29	65.93 to 91.29	238,387	184,051
01-APR-10 To 30-JUN-10	8	54.91	53.72	56.34	26.32	95.35	06.85	87.14	06.85 to 87.14	440,105	247,954
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	28	73.31	70.28	68.94	22.85	101.94	13.86	108.41	57.36 to 86.73	325,525	224,431
01-JUL-08 To 30-JUN-09	21	67.89	69.58	67.62	22.49	102.90	06.46	120.97	64.59 to 84.36	289,390	195,672
01-JUL-09 To 30-JUN-10	22	69.59	66.40	64.42	23.12	103.07	06.85	92.80	55.43 to 83.88	323,464	208,378
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	28	72.59	67.64	65.51	18.72	103.25	13.86	99.40	64.34 to 74.38	324,686	212,691
01-JAN-09 To 31-DEC-09	19	67.12	69.43	66.75	23.29	104.01	06.46	120.97	61.10 to 87.89	315,677	210,714
<u>ALL</u>	71	70.82	68.87	67.14	22.97	102.58	06.46	120.97	65.36 to 74.38	314,199	210,951

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	71	70.82	68.87	67.14	22.97	102.58	06.46	120.97	65.36 to 74.38	314,199	210,951
<u>ALL</u>	71	70.82	68.87	67.14	22.97	102.58	06.46	120.97	65.36 to 74.38	314,199	210,951

40 Hall
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 71
 Total Sales Price : 22,308,113
 Total Adj. Sales Price : 22,308,113
 Total Assessed Value : 14,977,488
 Avg. Adj. Sales Price : 314,199
 Avg. Assessed Value : 210,951

MEDIAN : 71
 WGT. MEAN : 67
 MEAN : 69
 COD : 22.97
 PRD : 102.58

COV : 32.21
 STD : 22.18
 Avg. Abs. Dev : 16.27
 MAX Sales Ratio : 120.97
 MIN Sales Ratio : 06.46

95% Median C.I. : 65.36 to 74.38
 95% Wgt. Mean C.I. : 62.36 to 71.92
 95% Mean C.I. : 63.71 to 74.03

Printed:3/25/2011 3:24:14PM

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
_____Irrigated_____											
County	28	72.84	74.67	73.88	15.01	101.07	51.85	96.94	67.12 to 87.14	302,119	223,211
1	28	72.84	74.67	73.88	15.01	101.07	51.85	96.94	67.12 to 87.14	302,119	223,211
_____Dry_____											
County	2	75.15	75.15	68.57	12.27	109.60	65.93	84.36	N/A	122,900	84,268
1	2	75.15	75.15	68.57	12.27	109.60	65.93	84.36	N/A	122,900	84,268
_____Grass_____											
County	6	73.58	70.07	71.87	06.14	97.50	55.44	75.00	55.44 to 75.00	185,926	133,631
1	6	73.58	70.07	71.87	06.14	97.50	55.44	75.00	55.44 to 75.00	185,926	133,631
_____ALL_____											
	71	70.82	68.87	67.14	22.97	102.58	06.46	120.97	65.36 to 74.38	314,199	210,951

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
_____Irrigated_____											
County	46	70.67	71.75	68.42	20.45	104.87	13.86	120.97	64.59 to 76.30	363,364	248,616
1	46	70.67	71.75	68.42	20.45	104.87	13.86	120.97	64.59 to 76.30	363,364	248,616
_____Dry_____											
County	3	65.93	68.10	65.48	15.35	104.00	54.01	84.36	N/A	103,933	68,060
1	3	65.93	68.10	65.48	15.35	104.00	54.01	84.36	N/A	103,933	68,060
_____Grass_____											
County	7	73.78	73.82	73.20	09.61	100.85	55.44	96.34	55.44 to 96.34	168,508	123,349
1	7	73.78	73.82	73.20	09.61	100.85	55.44	96.34	55.44 to 96.34	168,508	123,349
_____ALL_____											
	71	70.82	68.87	67.14	22.97	102.58	06.46	120.97	65.36 to 74.38	314,199	210,951

40 Hall
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 138
 Total Sales Price : 45,402,337
 Total Adj. Sales Price : 45,245,082
 Total Assessed Value : 30,581,376
 Avg. Adj. Sales Price : 327,863
 Avg. Assessed Value : 221,604

MEDIAN : 72
 WGT. MEAN : 68
 MEAN : 71

COD : 21.35
 PRD : 105.55

COV : 31.93
 STD : 22.78

Avg. Abs. Dev : 15.45

MAX Sales Ratio : 211.11
 MIN Sales Ratio : 06.46

95% Median C.I. : 67.15 to 74.96
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 67.54 to 75.14

Printed:3/25/2011 3:24:17PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	55.44	57.55	46.97	48.27	122.53	18.46	98.75	N/A	85,167	40,004
01-OCT-07 To 31-DEC-07	17	87.57	79.30	73.62	18.84	107.72	28.99	108.41	61.99 to 96.94	325,620	239,730
01-JAN-08 To 31-MAR-08	18	72.77	71.61	70.43	14.70	101.68	45.20	91.93	62.08 to 81.07	453,301	319,260
01-APR-08 To 30-JUN-08	16	73.31	69.46	66.51	17.57	104.44	13.86	98.14	61.67 to 79.29	270,153	179,684
01-JUL-08 To 30-SEP-08	3	72.86	64.98	65.45	37.36	99.28	20.20	101.87	N/A	223,000	145,944
01-OCT-08 To 31-DEC-08	13	84.36	78.38	72.98	17.01	107.40	47.61	99.40	62.25 to 95.27	231,131	168,670
01-JAN-09 To 31-MAR-09	18	73.17	75.46	71.58	14.54	105.42	53.84	120.97	65.11 to 82.17	343,347	245,751
01-APR-09 To 30-JUN-09	11	65.36	64.54	64.72	17.89	99.72	06.46	82.65	61.10 to 81.00	366,477	237,191
01-JUL-09 To 30-SEP-09	6	69.85	64.29	61.74	16.35	104.13	38.41	76.16	38.41 to 76.16	220,402	136,083
01-OCT-09 To 31-DEC-09	8	72.84	88.90	73.47	39.42	121.00	55.53	211.11	55.53 to 211.11	289,170	212,446
01-JAN-10 To 31-MAR-10	10	70.90	68.18	59.74	20.52	114.13	29.41	91.29	51.89 to 88.40	355,797	212,550
01-APR-10 To 30-JUN-10	15	57.71	57.57	58.70	19.11	98.07	06.85	87.14	52.51 to 72.38	392,884	230,640
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	54	73.31	72.61	70.14	20.20	103.52	13.86	108.41	67.84 to 79.29	338,387	237,353
01-JUL-08 To 30-JUN-09	45	72.86	72.94	69.59	18.97	104.81	06.46	120.97	67.12 to 79.17	308,560	214,737
01-JUL-09 To 30-JUN-10	39	64.73	67.75	61.90	26.65	109.45	06.85	211.11	55.53 to 74.96	335,564	207,722
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	50	73.31	72.28	69.65	18.58	103.78	13.86	101.87	67.84 to 79.29	323,111	225,043
01-JAN-09 To 31-DEC-09	43	71.89	73.61	68.96	20.55	106.74	06.46	211.11	64.73 to 76.02	322,029	222,063
<u>ALL</u>	138	72.35	71.34	67.59	21.35	105.55	06.46	211.11	67.15 to 74.96	327,863	221,604

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	138	72.35	71.34	67.59	21.35	105.55	06.46	211.11	67.15 to 74.96	327,863	221,604
<u>ALL</u>	138	72.35	71.34	67.59	21.35	105.55	06.46	211.11	67.15 to 74.96	327,863	221,604

40 Hall
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 138
 Total Sales Price : 45,402,337
 Total Adj. Sales Price : 45,245,082
 Total Assessed Value : 30,581,376
 Avg. Adj. Sales Price : 327,863
 Avg. Assessed Value : 221,604

MEDIAN : 72
 WGT. MEAN : 68
 MEAN : 71
 COD : 21.35
 PRD : 105.55

COV : 31.93
 STD : 22.78
 Avg. Abs. Dev : 15.45
 MAX Sales Ratio : 211.11
 MIN Sales Ratio : 06.46

95% Median C.I. : 67.15 to 74.96
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 67.54 to 75.14

Printed:3/25/2011 3:24:17PM

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
Irrigated											
County	50	73.02	73.83	71.78	14.22	102.86	47.61	96.94	67.89 to 79.29	355,104	254,884
1	50	73.02	73.83	71.78	14.22	102.86	47.61	96.94	67.89 to 79.29	355,104	254,884
Dry											
County	6	75.15	77.19	66.80	23.81	115.55	55.19	101.87	55.19 to 101.87	118,271	79,010
1	6	75.15	77.19	66.80	23.81	115.55	55.19	101.87	55.19 to 101.87	118,271	79,010
Grass											
County	13	73.78	72.92	72.36	09.46	100.77	54.13	98.75	67.73 to 76.02	147,692	106,870
1	13	73.78	72.92	72.36	09.46	100.77	54.13	98.75	67.73 to 76.02	147,692	106,870
ALL	138	72.35	71.34	67.59	21.35	105.55	06.46	211.11	67.15 to 74.96	327,863	221,604

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
Irrigated											
County	90	72.06	71.67	68.13	17.94	105.20	13.86	120.97	66.79 to 74.96	396,999	270,457
1	90	72.06	71.67	68.13	17.94	105.20	13.86	120.97	66.79 to 74.96	396,999	270,457
Dry											
County	8	73.52	74.78	71.63	22.85	104.40	54.01	101.87	54.01 to 101.87	157,492	112,812
1	8	73.52	74.78	71.63	22.85	104.40	54.01	101.87	54.01 to 101.87	157,492	112,812
Grass											
County	16	74.37	73.22	64.13	15.34	114.17	28.99	98.75	67.73 to 82.65	159,275	102,148
1	16	74.37	73.22	64.13	15.34	114.17	28.99	98.75	67.73 to 82.65	159,275	102,148
ALL	138	72.35	71.34	67.59	21.35	105.55	06.46	211.11	67.15 to 74.96	327,863	221,604

2011 Correlation Section for Hall County

A. Agricultural Land

Hall County is comprised of approximately 72% irrigated land, 7% dry crop land and 19% grass/pasture land. In the past, Hall County maintained three market areas, market area one was the majority of the county north of the Platte River, market area two was agricultural land south of the Platte River and market area three was an encapsulated area located within the Cornhusker Army Ammunition Plant. Historically, the dry and grass values were the same across all three market areas. For the 2011 assessment year, Hall County eliminated market area three and, after market analysis, determined that the irrigated land values should also be the same across the county. They kept the two market area designations in their computer system but for measurement purposes, Hall County will be measured as one market area.

Hall County has 70 qualified agricultural sales in the three year study period. The sales are not quite proportionately spread across the three years of the study period, there are 28 sales in the oldest year, 20 sales in the middle year and 22 sales in the newest year. The sales appear to be representative of the county, with the sales file containing sales that are approximately 66% irrigated, 10% dry and 21% grass. The Base statistics show the calculated median to be 71%. Although the sales appear to be representative, there does not appear to be a proportionate distribution of sales across the three year time period. When reviewing the majority land usage, both the 95% and 80% MLU for irrigated and grass are within the range; there are not enough dry sales for a reliable statistical analysis.

The second test, random inclusion, added 1 sale to the middle year to meet an acceptable threshold. The sample now had a better distribution of sales across the three years and was still representative of the land in the county. The Random Inclusion statistics show the calculated median to be 71%. When reviewing the majority land usage, both the 95% and 80% MLU for irrigated and grass are within the range; there are not enough dry sales for a reliable statistical analysis.

The third test, random exclusion, was to bring in as many sales from a six mile radius as possible to maintain a proportionate and representative sample and to meet the 10% threshold between study years. From the neighboring counties, 68 sales were deemed comparable and brought in to the analysis; 26 sales in the oldest year, 25 in the middle year and 17 in the newest year. The sales file was not distorted with the inclusion of the sales, there is a proportionate distribution of sales among each year of the study period, the sample is considered adequate to be statistically reliable, and there continues to be a reasonable representation of the land use in Hall County. The random exclusion statistics show the calculated median to be 72%. A review of the majority land usage shows all classes calculate or round to within the range. Irrigated values were increased in some areas, dry values were increased 4% across the county and grass values were slightly decreased.

A review of the neighboring counties show that the 2011 values in Hall County appear to blend by class with their neighboring counties, especially Hamilton and Adams. All indications support that Hall County has achieved both inter- and intra-county equalization.

There is a close correlation of all three tests, because the second and third analyses have a

**2011 Correlation Section
for Hall County**

more proportionate distribution. Based on the consideration of all available information, the level of value is determined to be 71% of market value for the agricultural class of real property. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Hall County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2011 Correlation Section for Hall County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Hall County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Hall County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

Total Real Property
Sum Lines 17, 25, & 30

Records : 25,692

Value : 3,529,901,896

Growth 55,492,014

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	1,405	17,347,134	193	2,443,765	93	1,206,217	1,691	20,997,116	
02. Res Improve Land	14,859	196,297,694	1,144	29,305,423	671	19,514,106	16,674	245,117,223	
03. Res Improvements	15,687	1,348,170,077	1,236	160,332,881	706	84,805,912	17,629	1,593,308,870	
04. Res Total	17,092	1,561,814,905	1,429	192,082,069	799	105,526,235	19,320	1,859,423,209	24,099,933
% of Res Total	88.47	83.99	7.40	10.33	4.14	5.68	75.20	52.68	43.43
05. Com UnImp Land	487	33,541,444	18	261,761	45	1,599,498	550	35,402,703	
06. Com Improve Land	1,923	139,063,473	28	788,424	81	6,940,571	2,032	146,792,468	
07. Com Improvements	2,024	614,795,236	36	7,664,646	158	48,261,560	2,218	670,721,442	
08. Com Total	2,511	787,400,153	54	8,714,831	203	56,801,629	2,768	852,916,613	24,955,529
% of Com Total	90.72	92.32	1.95	1.02	7.33	6.66	10.77	24.16	44.97
09. Ind UnImp Land	5	909,394	0	0	0	0	5	909,394	
10. Ind Improve Land	23	3,970,935	0	0	1	10,530	24	3,981,465	
11. Ind Improvements	24	69,758,002	0	0	1	1,153,177	25	70,911,179	
12. Ind Total	29	74,638,331	0	0	1	1,163,707	30	75,802,038	4,091,537
% of Ind Total	96.67	98.46	0.00	0.00	3.33	1.54	0.12	2.15	7.37
13. Rec UnImp Land	0	0	0	0	1	118,870	1	118,870	
14. Rec Improve Land	0	0	0	0	2	49,710	2	49,710	
15. Rec Improvements	0	0	0	0	21	375,450	21	375,450	
16. Rec Total	0	0	0	0	22	544,030	22	544,030	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.09	0.02	0.00
Res & Rec Total	17,092	1,561,814,905	1,429	192,082,069	821	106,070,265	19,342	1,859,967,239	24,099,933
% of Res & Rec Total	88.37	83.97	7.39	10.33	4.24	5.70	75.28	52.69	43.43
Com & Ind Total	2,540	862,038,484	54	8,714,831	204	57,965,336	2,798	928,718,651	29,047,066
% of Com & Ind Total	90.78	92.82	1.93	0.94	7.29	6.24	10.89	26.31	52.34
17. Taxable Total	19,632	2,423,853,389	1,483	200,796,900	1,025	164,035,601	22,140	2,788,685,890	53,146,999
% of Taxable Total	88.67	86.92	6.70	7.20	4.63	5.88	86.17	79.00	95.77

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	34	53,658	2,334,456	0	0	0
19. Commercial	27	1,398,795	18,404,618	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	34	53,658	2,334,456
19. Commercial	1	238,679	30,638,677	28	1,637,474	49,043,295
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				62	1,691,132	51,377,751

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	839	28	175	1,042

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	33	2,296,818	14	1,968,628	2,438	429,814,757	2,485	434,080,203
28. Ag-Improved Land	8	1,135,909	0	0	995	205,477,278	1,003	206,613,187
29. Ag Improvements	8	528,378	20	145,635	1,039	99,848,603	1,067	100,522,616
30. Ag Total							3,552	741,216,006

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	5	6.00	101,750	0	0.00	0	
33. HomeSite Improvements	6	6.00	437,632	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	6	60.00	180,000	0	0.00	0	
37. FarmSite Improvements	3	0.00	90,746	20	0.00	145,635	
38. FarmSite Total							
39. Road & Ditches	0	30.00	0	0	18.01	0	
40. Other- Non Ag Use	0	1.74	174	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	26	24.92	445,520	26	24.92	445,520	
32. HomeSite Improv Land	715	798.19	14,007,923	720	804.19	14,109,673	
33. HomeSite Improvements	721	785.85	78,289,317	727	791.85	78,726,949	2,345,015
34. HomeSite Total				753	829.11	93,282,142	
35. FarmSite UnImp Land	107	251.27	704,865	107	251.27	704,865	
36. FarmSite Improv Land	827	2,081.19	5,905,892	833	2,141.19	6,085,892	
37. FarmSite Improvements	911	0.00	21,559,286	934	0.00	21,795,667	0
38. FarmSite Total				1,041	2,392.46	28,586,424	
39. Road & Ditches	0	6,607.19	0	0	6,655.20	0	
40. Other- Non Ag Use	0	137.03	12,311	0	138.77	12,485	
41. Total Section VI				1,794	10,015.54	121,881,051	2,345,015

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	109,655	2	117.38	109,655

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	19,609.80	12.42%	55,896,036	13.87%	2,850.41
46. 1A	71,707.47	45.40%	204,146,263	50.66%	2,846.93
47. 2A1	19,701.23	12.47%	48,155,655	11.95%	2,444.30
48. 2A	22,071.85	13.97%	53,577,097	13.30%	2,427.39
49. 3A1	3,152.78	2.00%	5,382,275	1.34%	1,707.15
50. 3A	7,911.02	5.01%	13,505,511	3.35%	1,707.18
51. 4A1	7,155.71	4.53%	11,585,850	2.88%	1,619.11
52. 4A	6,639.52	4.20%	10,726,241	2.66%	1,615.51
53. Total	157,949.38	100.00%	402,974,928	100.00%	2,551.29
Dry					
54. 1D1	1,026.66	6.41%	1,823,295	7.74%	1,775.95
55. 1D	6,709.77	41.91%	11,895,761	50.53%	1,772.90
56. 2D1	1,581.98	9.88%	2,488,819	10.57%	1,573.23
57. 2D	1,747.55	10.91%	2,300,480	9.77%	1,316.40
58. 3D1	687.00	4.29%	810,514	3.44%	1,179.79
59. 3D	2,249.85	14.05%	2,329,569	9.89%	1,035.43
60. 4D1	1,056.84	6.60%	1,098,239	4.66%	1,039.17
61. 4D	952.18	5.95%	796,445	3.38%	836.44
62. Total	16,011.83	100.00%	23,543,122	100.00%	1,470.36
Grass					
63. 1G1	701.31	1.69%	946,216	3.05%	1,349.21
64. 1G	3,205.40	7.70%	4,335,357	13.97%	1,352.52
65. 2G1	1,485.92	3.57%	1,576,646	5.08%	1,061.06
66. 2G	3,716.52	8.93%	3,922,353	12.64%	1,055.38
67. 3G1	798.44	1.92%	498,736	1.61%	624.64
68. 3G	9,756.67	23.45%	6,079,460	19.59%	623.11
69. 4G1	4,880.41	11.73%	3,028,549	9.76%	620.55
70. 4G	17,063.63	41.01%	10,638,775	34.29%	623.48
71. Total	41,608.30	100.00%	31,026,092	100.00%	745.67
Irrigated Total					
	157,949.38	71.49%	402,974,928	87.83%	2,551.29
Dry Total					
	16,011.83	7.25%	23,543,122	5.13%	1,470.36
Grass Total					
	41,608.30	18.83%	31,026,092	6.76%	745.67
72. Waste	3,720.71	1.68%	371,672	0.08%	99.89
73. Other	1,644.01	0.74%	870,676	0.19%	529.61
74. Exempt	2,716.78	1.23%	0	0.00%	0.00
75. Market Area Total	220,934.23	100.00%	458,786,490	100.00%	2,076.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9,235.51	18.13%	26,326,676	20.30%	2,850.59
46. 1A	18,747.62	36.80%	53,536,163	41.29%	2,855.62
47. 2A1	10,255.00	20.13%	24,990,937	19.27%	2,436.95
48. 2A	4,646.81	9.12%	11,383,507	8.78%	2,449.75
49. 3A1	2,345.81	4.60%	4,020,220	3.10%	1,713.79
50. 3A	1,517.63	2.98%	2,602,459	2.01%	1,714.82
51. 4A1	1,099.93	2.16%	1,781,888	1.37%	1,620.00
52. 4A	3,097.13	6.08%	5,017,349	3.87%	1,620.00
53. Total	50,945.44	100.00%	129,659,199	100.00%	2,545.06
Dry					
54. 1D1	1,138.45	11.97%	2,025,241	13.85%	1,778.95
55. 1D	3,617.98	38.04%	6,429,205	43.97%	1,777.02
56. 2D1	1,545.07	16.25%	2,435,108	16.65%	1,576.05
57. 2D	1,493.45	15.70%	1,983,777	13.57%	1,328.32
58. 3D1	428.52	4.51%	509,948	3.49%	1,190.02
59. 3D	485.58	5.11%	509,888	3.49%	1,050.06
60. 4D1	273.28	2.87%	286,497	1.96%	1,048.36
61. 4D	527.44	5.55%	443,046	3.03%	839.99
62. Total	9,509.77	100.00%	14,622,710	100.00%	1,537.65
Grass					
63. 1G1	157.99	0.99%	214,014	1.66%	1,354.60
64. 1G	526.71	3.31%	704,588	5.45%	1,337.72
65. 2G1	673.71	4.24%	711,751	5.51%	1,056.46
66. 2G	5,000.30	31.43%	5,336,298	41.29%	1,067.20
67. 3G1	221.16	1.39%	136,369	1.06%	616.61
68. 3G	295.26	1.86%	181,637	1.41%	615.18
69. 4G1	1,531.34	9.63%	952,113	7.37%	621.75
70. 4G	7,501.39	47.16%	4,686,183	36.26%	624.71
71. Total	15,907.86	100.00%	12,922,953	100.00%	812.36
Irrigated Total					
	50,945.44	61.19%	129,659,199	80.76%	2,545.06
Dry Total					
	9,509.77	11.42%	14,622,710	9.11%	1,537.65
Grass Total					
	15,907.86	19.11%	12,922,953	8.05%	812.36
72. Waste	835.47	1.00%	83,547	0.05%	100.00
73. Other	6,052.90	7.27%	3,260,056	2.03%	538.59
74. Exempt	334.37	0.40%	0	0.00%	0.00
75. Market Area Total	83,251.44	100.00%	160,548,465	100.00%	1,928.48

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1,055.76	2,593,045	752.58	1,845,197	207,086.48	528,195,885	208,894.82	532,634,127
77. Dry Land	144.45	224,637	41.79	63,077	25,335.36	37,878,118	25,521.60	38,165,832
78. Grass	329.72	330,629	78.98	59,272	57,107.46	43,559,144	57,516.16	43,949,045
79. Waste	23.25	2,325	10.82	1,082	4,522.11	451,812	4,556.18	455,219
80. Other	1.67	167	0.00	0	7,695.24	4,130,565	7,696.91	4,130,732
81. Exempt	289.72	0	53.07	0	2,708.36	0	3,051.15	0
82. Total	1,554.85	3,150,803	884.17	1,968,628	301,746.65	614,215,524	304,185.67	619,334,955

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	208,894.82	68.67%	532,634,127	86.00%	2,549.77
Dry Land	25,521.60	8.39%	38,165,832	6.16%	1,495.43
Grass	57,516.16	18.91%	43,949,045	7.10%	764.12
Waste	4,556.18	1.50%	455,219	0.07%	99.91
Other	7,696.91	2.53%	4,130,732	0.67%	536.67
Exempt	3,051.15	1.00%	0	0.00%	0.00
Total	304,185.67	100.00%	619,334,955	100.00%	2,036.04

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

40 Hall

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,813,358,167	1,859,423,209	46,065,042	2.54%	24,099,933	1.21%
02. Recreational	471,185	544,030	72,845	15.46%	0	15.46%
03. Ag-Homesite Land, Ag-Res Dwelling	88,581,435	93,282,142	4,700,707	5.31%	2,345,015	2.66%
04. Total Residential (sum lines 1-3)	1,902,410,787	1,953,249,381	50,838,594	2.67%	26,444,948	1.28%
05. Commercial	801,463,355	852,916,613	51,453,258	6.42%	24,955,529	3.31%
06. Industrial	72,118,175	75,802,038	3,683,863	5.11%	4,091,537	-0.57%
07. Ag-Farmsite Land, Outbuildings	26,066,753	28,586,424	2,519,671	9.67%	0	9.67%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	899,648,283	957,305,075	57,656,792	6.41%	29,047,066	3.18%
10. Total Non-Agland Real Property	2,802,059,070	2,910,566,941	108,507,871	3.87%	55,492,014	1.89%
11. Irrigated	511,557,952	532,634,127	21,076,175	4.12%		
12. Dryland	37,440,955	38,165,832	724,877	1.94%		
13. Grassland	45,476,207	43,949,045	-1,527,162	-3.36%		
14. Wasteland	437,607	455,219	17,612	4.02%		
15. Other Agland	4,169,076	4,130,732	-38,344	-0.92%		
16. Total Agricultural Land	599,081,797	619,334,955	20,253,158	3.38%		
17. Total Value of all Real Property (Locally Assessed)	3,401,140,867	3,529,901,896	128,761,029	3.79%	55,492,014	2.15%

2010 PLAN OF ASSESSMENT FOR HALL COUNTY
ASSESSMENT YEARS 2011, 2012 AND 2013

REAL PROPERTY

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

2011

During calendar year 2010, the Assessor's Office plans to accomplish the following:

- 1) Remap parcels for soil survey changes
- 2) Build new ag file in T2 TerraScan program for remapped parcels
- 3) Coordinate agland data received from Central Platte NRD after their irrigated land certification program
- 4) Complete driving last four sections in the South half of Hall County to verify land use
- 5) Map and recalculate parcels with appropriate land uses
- 6) Review valuations and assessment levels for problem areas and any necessary adjustments
- 7) Break out areas to be inspected for fourth year of six year cycle by neighborhood in City of Grand Island (these will be in addition to the areas reviewed for ag use)
- 8) Convert to T2 TerraScan program in November
- 9) Implement rectified acres on parcels after GPS program completed (determined by GIS Department)
- 10) Investigate possibility of using Pictometry Intelligent Images program
- 11) Begin verification work with GIS Department and address any problems discovered with soil survey and new conversion

2012

During calendar year 2011, the Assessor's Office plans to accomplish the following:

- 1) Review rural subs, homesites and outbuildings
- 2) Attempt to establish correlation process for the three approaches to value
- 3) Inspect Village properties in Hall County for fifth year of six year cycle
- 4) Continue reviewing neighborhoods in City of Grand Island for fifth year of six year cycle
- 5) Review valuations and assessment levels for problem areas and any necessary adjustments

2013

During calendar year 2012, the Assessor's Office plans to accomplish the following:

- 1) Establish valuation models for residential properties
- 2) Inspect mobile homes for sixth year of six year cycle
- 3) Continue reviewing neighborhoods in City of Grand Island for sixth year of six year cycle
- 4) Review valuations and assessment levels for problem areas and any necessary adjustments

The breakdown of value in Hall County for 2010 is approximately as follows:

Real Estate	90.90%
Personal Property	5.50%
Centrally Assessed	<u>3.60%</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.

2011 Assessment Survey for Hall County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	2
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$368,968.63
7.	Adopted budget, or granted budget if different from above:
	\$367,968.63
8.	Amount of the total budget set aside for appraisal work:
	Separate reappraisal budget
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	\$60,413.57
10.	Part of the budget that is dedicated to the computer system:
	Hall County has a separate IT Department
11.	Amount of the total budget set aside for education/workshops:
	\$1,200
12.	Other miscellaneous funds:
	\$100 misc, \$300 safety
13.	Amount of last year's budget not used:
	\$1,500

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes

6.	Who maintains the GIS software and maps?
	GIS Department
7.	Personal Property software:
	Terra Scan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services, Inc. for commercial pick-up work or special projects
2.	Other services:
	The County Board contracts with Stanard Appraisal for protest hearings

2011 Certification for Hall County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Hall County Assessor.

Dated this 11th day of April, 2011.



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

Ruth A. Sorensen
Property Tax Administrator

