

NEBRASKA

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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HALL COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Hall County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hall County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kristi Wold, Hall County Assessor

Table of Contents

2026 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

Commission Summary

Statistical Reports and Displays:

Residential Statistics
Commercial Statistics
Agricultural Land Statistics
Table-Average Value of Land Capability Groups
Special Valuation Statistics (if applicable)

Market Area Map
Valuation History Charts

County Reports:

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

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

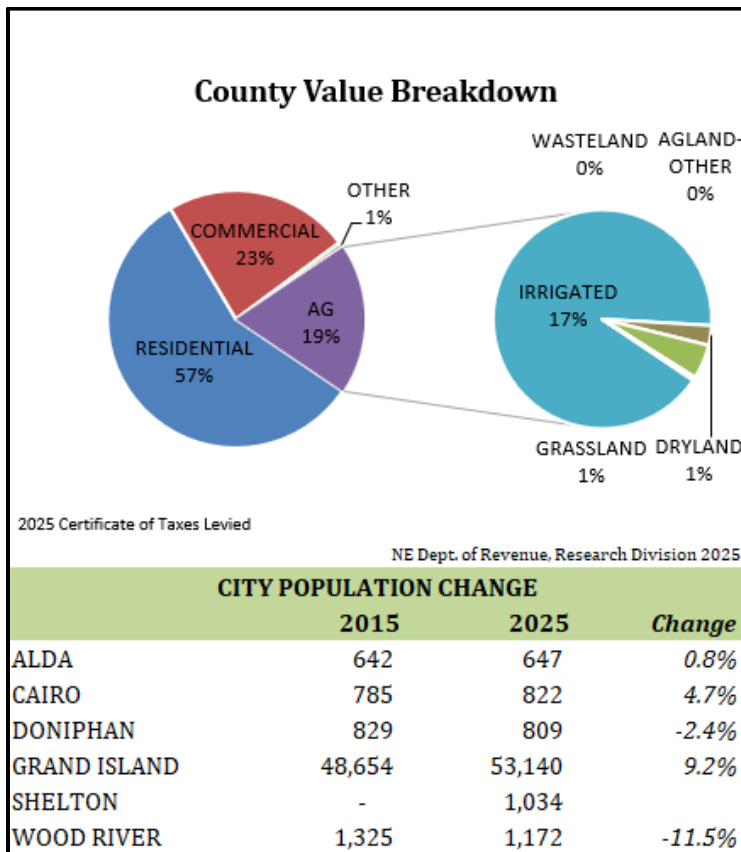
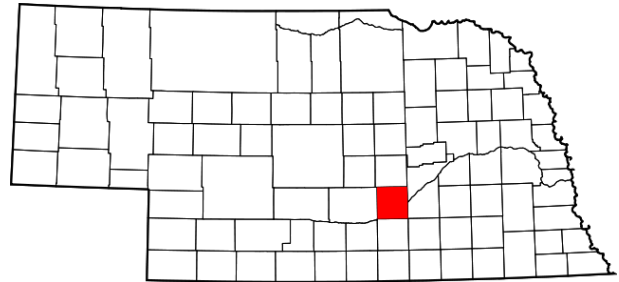
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 546 square miles, Hall County has 62,869 residents, an equal population over the 2020 U.S. Census.¹ The report indicates that 62% of county housing is owner occupied and 84% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$220,180.²



The majority of the commercial properties in Hall County are located in and around the county seat of Grand Island. According to the latest information from the U.S. Census Bureau, there are 1,857 employer establishments with a total employment figure of 35,526. This represents a 7% increase in total employment from 2022-2023.¹

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

¹ *QuickFacts Hall County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/hallcountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Hall County

Assessment Practices & Actions

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

The sales usability percentage for Hall County is higher than the statewide average. Upon review of sales, it was determined that only arm’s-length transactions were utilized for measurement purposes, however, the county assessor’s practice of qualifying high percentages of sales tends to lead to more outlier sales in the sample, because of the high volume of sales within the county, this tends to not impact the overall statistics, but can impact individual valuation groups.

There are 14 valuation groups within the residential class, six valuation groups stratify the City of Grand Island, the state’s third largest city, into six economic areas. Three valuation groups represent rural properties stratified by the amount of land and/or density of parcels in each area. The remaining groups represent each town/village in the county and the recreational properties. The six-year inspection and review cycle is out of compliance for Valuation Groups 7, 8, and 9. These were to be completed for 2026, but with less staff and a two-year review of Valuation Group 1 they were pushed back for completion for the 2027 assessment year. The county assessor will need to escalate the review work this year, to bring the cycle current. To complete the review cycle, physical review and aerial imagery are utilized by staff. Hall County does also have a current Valuation Methodology on file.

2026 Residential Assessment Details for Hall County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Grand Island Area 1	2019	*2025	2022	2024-*2025	Increased by 8%
2	Grand Island Area 2	2019	*2025	2022	2019-2022	Increased by 2%
3	Grand Island Area 3	2019	*2025	2022	2019-2022	
4	Grand Island Area 4	2019	*2025	2022	2019-2022	Increased 1%
5	Grand Island Area 5	2019	*2025	2022	2019-2022	Increased 9%
6	Grand Island Area 6	2019	*2025	2022	2019-2022	Increased 6%
7	Cairo	2019	*2025	2022	2019	Increased 6%
8	Alda	2019	*2025	2022	2019	
9	Wood River	2019	*2025	2022	2019	Increased 2%
10	Doniphan	2019	*2025	2022	2021	Increased 4%
11	Recreational	2019	*2025	2022	2017	
12	Rural	2019	*2025	2022	2017-2021	
13	Rural Subdivisions	2019	*2025	2022	2017-2021	
14	High Density Rural Subdivisions	2019	*2025	2022	2023	Increased Kuester Lake 14%
Additional comments: Pick-up work was completed by the assessor and staff and placed on the assessment roll. * = assessment action for current year						

2026 Residential Correlation for Hall County

Description of Analysis

The statistical sample in the residential class consists of 999 sales, with all three measures of central tendency within the acceptable range. The COD and PRD are both within the acceptable parameters. The 95% median confidence interval for the overall class suggests a level of value is at the low end of the acceptable range.

Analysis by valuation group indicates that all are in the acceptable range and generally have qualitative statistics that support assessment uniformity. Valuation Group 12 has a high PRD but only has six sales.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 compared with the 2025 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	298	92.31	95.33	94.77	15.64	100.59
2	266	92.22	92.49	93.11	10.17	99.33
3	52	94.46	94.99	94.32	13.47	100.71
4	39	92.79	92.39	91.97	05.79	100.46
5	7	91.91	90.70	92.24	11.84	98.33
6	185	91.95	93.67	92.95	11.90	100.77
7	26	92.87	95.10	94.59	12.52	100.54
8	6	92.90	88.93	90.90	10.40	97.83
9	30	94.51	94.60	91.37	15.91	103.54
10	14	92.03	89.76	90.59	09.68	99.08
11	1	61.75	61.75	61.75	00.00	100.00
12	6	95.70	98.26	86.19	18.87	114.00
13	24	95.57	96.63	97.60	13.15	99.01
14	45	94.59	93.46	92.86	10.82	100.65
____ALL____	999	92.42	93.89	93.54	12.62	100.37

Level of Value

Based on analysis of all available information, the level of value for the residential property in Hall County is 92%.

2026 Commercial Correlation for Hall County

Assessment Practices & Actions

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

The commercial sales usability percentage for Hall County is above the statewide average. A review of sales supported that only arm’s-length sales have been used for measurement of the commercial class. .

There are eight valuation groups within the commercial class, Valuation Groups 1 and 99 stratify Grand Island into two distinctly different economic areas. The remainder represent the other assessor locations in the county and generally have too few sales for statistical analysis. The county assessor is current with the six-year review and inspection cycle. To complete the review work, staff utilize physical reviews and aerial imagery.

2026 Commercial Assessment Details for Hall County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Grand Island	2020	*2025	2022	*2025	
2	Cairo	2020	*2025	2022	*2025	
3	Alda	2020	*2025	2022	*2025	
4	Wood River	2020	*2025	2022	*2025	
5	Doniphan	2020	*2025	2022	*2025	
6	Rural	2020	*2025	2022	*2025	
7	Rural Subdivisions	2020	*2025	2022	*2025	
99	Grand Island Downtown	2020	*2025	2022	*2025	
<p><u>Additional comments:</u> Increased all medical offices by 11%, increased retail by 14%, increased apartments and multi family housing by 5%, and hotels increased by 25%. Pick-up work was completed and placed on the assessment roll. * = assessment action for current year</p>						

Description of Analysis

Review of the statistical profile shows that two of three measures of central tendency are within the acceptable range, as is the COD. The PRD is high, but the sample is not regressive when stratified by the sale price range. Extreme ratios at each end of the sale price array contribute to the elevated PRD.

Whether stratified by valuation group, property type, or occupancy code, all substrata of sales have a median within the acceptable range where there are sufficient sales. Valuation Group 5 has five

2026 Commercial Correlation for Hall County

sales, with a low median, but none of the measures of central tendency correlate and the COD is high at 29%, suggesting there is too much dispersion in the small sample.

Review of the sales file supported that adjustments were made as reported by the county assessor, overall the sales file reflected a 4% increase in total value. However, the 2026 County Abstract of Assessment, Form 45 Compared to the 2025 Certificate of Taxes Levied (CTL) Report reflected a slight decrease when growth was removed. The county assessor provided additional information, comparing current and prior year values on parcels within the commercial class, which also confirmed that the reported assessment actions were applied to all properties. It is believed that commercial growth has been overstated on the abstract, resulting in a negative value when growth is removed, but that assessed valuations were uniformly applied to both sold properties and the population. As of the date of this report, the county assessor was still working to identify possible discrepancies with growth.

Equalization and Quality of Assessment

Based on the review of all available information, commercial property values are uniformly assessed. The quality of assessment of commercial property in Hall County meets generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	81	94.69	96.55	89.48	19.73	107.90
2	1	88.87	88.87	88.87	00.00	100.00
3	1	65.77	65.77	65.77	00.00	100.00
5	5	86.41	104.88	99.87	29.39	105.02
6	2	117.70	117.70	122.47	11.32	96.11
7	3	94.36	90.63	93.53	04.16	96.90
99	11	93.62	94.62	87.62	18.04	107.99
____ALL____	104	94.15	96.61	89.97	19.68	107.38

Level of Value

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

2026 Agricultural Correlation for Hall County

Assessment Practices & Actions

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

The agricultural sales usability percentage for Hall County is above the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions were utilized for the measurement of the agricultural class.

Only one market area is used within the county, the primary use of agricultural land is irrigated cropland, and the county assessor equalizes value using the Land Capability Group (LCG) structure. The six-year inspection and review cycle is current within the class. To complete the review cycle, staff utilize physical reviews and aerial imagery.

2026 Agricultural Assessment Details for Hall County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2019	*2025	2023	2023-2025	
AB DW	Agricultural dwellings	2019	*2025	2023	2023	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2019- *2025	Irrigated increased 7%, Grass increased 3%, and Dry increased 2%
<u>Additional comments:</u>			
* = assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class includes 40 qualified sales. All three measures of central tendency are within the acceptable range. The COD supports the median as an indicator of the level of value.

A review of each class of by 80% Majority Land Use (MLU) indicates the majority of sales are irrigated land sales and the median is within the acceptable range. There are insufficient sales of

2026 Agricultural Correlation for Hall County

dryland and grassland for measurement purposes, however, the values are comparable to adjacent counties values.

Comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 compared with the 2025 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	37	74.06	75.80	70.36	18.07	107.73
1	37	74.06	75.80	70.36	18.07	107.73
<u> Grass </u>						
County	2	71.43	71.43	70.82	05.91	100.86
1	2	71.43	71.43	70.82	05.91	100.86
<u> ALL </u>						
	40	73.55	75.31	70.32	17.42	107.10

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hall County is 74%.

2026 Opinions of the Property Tax Administrator for Hall County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Hall County

Residential Real Property - Current

Number of Sales	999	Median	92.42
Total Sales Price	\$272,948,572	Mean	93.89
Total Adj. Sales Price	\$272,948,572	Wgt. Mean	93.54
Total Assessed Value	\$255,324,150	Average Assessed Value of the Base	\$200,382
Avg. Adj. Sales Price	\$273,222	Avg. Assessed Value	\$255,580

Confidence Interval - Current

95% Median C.I	91.30 to 93.48
95% Wgt. Mean C.I	92.50 to 94.59
95% Mean C.I	92.93 to 94.85
% of Value of the Class of all Real Property Value in the County	54.78
% of Records Sold in the Study Period	4.63
% of Value Sold in the Study Period	5.91

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	1276	94	93.56
2024	1,572	93	92.73
2023	1,868	96	96.07
2022	1,920	93	93.44

2026 Commission Summary for Hall County

Commercial Real Property - Current

Number of Sales	104	Median	94.15
Total Sales Price	\$117,631,114	Mean	96.61
Total Adj. Sales Price	\$117,631,114	Wgt. Mean	89.97
Total Assessed Value	\$105,826,992	Average Assessed Value of the Base	\$631,761
Avg. Adj. Sales Price	\$1,131,068	Avg. Assessed Value	\$1,017,567

Confidence Interval - Current

95% Median C.I	88.87 to 100.40
95% Wgt. Mean C.I	81.53 to 98.40
95% Mean C.I	92.12 to 101.10
% of Value of the Class of all Real Property Value in the County	23.82
% of Records Sold in the Study Period	3.49
% of Value Sold in the Study Period	5.63

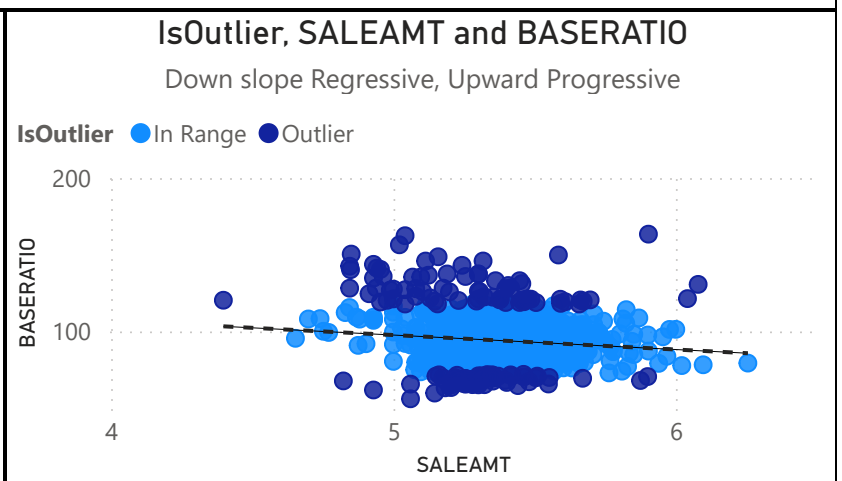
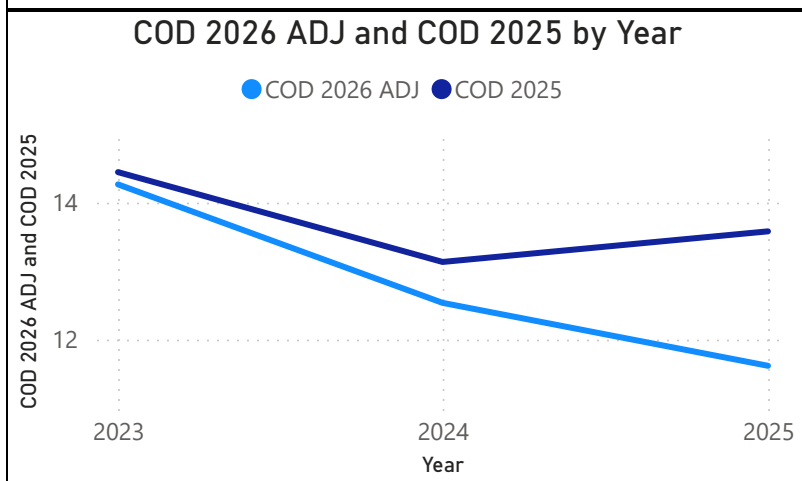
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	227	93	93.31
2024	184	94	94.49
2023	209	94	94.39
2022	186	98	97.98

Hall Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	298	92.31	83.89	10.04%	95.33	86.18	10.62%	94.77	85.58	10.74%
2	266	92.21	87.94	4.86%	92.49	88.69	4.28%	93.11	89.15	4.45%
3	52	94.46	88.80	6.37%	94.99	91.91	3.35%	94.32	90.46	4.27%
4	39	92.79	92.61	0.20%	92.39	92.44	-0.05%	91.97	91.81	0.17%
5	7	91.91	81.65	12.55%	90.70	78.16	16.05%	92.24	82.41	11.93%
6	185	91.95	85.46	7.60%	93.67	87.63	6.89%	92.95	86.88	6.99%
7	26	92.86	90.28	2.86%	95.10	92.07	3.29%	94.59	91.24	3.67%
8	6	92.90	83.59	11.13%	88.93	80.22	10.86%	90.90	79.42	14.45%
9	30	94.51	87.78	7.67%	94.60	90.03	5.07%	91.37	86.98	5.05%
10	14	92.03	81.25	13.27%	89.76	82.80	8.41%	90.59	80.44	12.62%
11	1	61.75	52.25	18.18%	61.75	52.25	18.18%	61.75	52.25	18.18%
12	6	95.70	75.47	26.81%	98.26	87.95	11.72%	86.19	81.05	6.34%
13	24	95.57	94.05	1.61%	96.63	93.08	3.81%	97.60	93.05	4.89%
14	45	94.59	93.94	0.69%	93.46	92.12	1.46%	92.86	91.24	1.78%
Total	999	92.42	86.52	6.83%	93.89	88.20	6.45%	93.54	88.29	5.95%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	298	15.65	16.62	-5.86%	100.59	100.70	-0.11%	65.23	51.38	26.96%	162.37	155.79	4.22%
2	266	10.18	11.11	-8.40%	99.33	99.48	-0.16%	59.74	53.70	11.25%	145.88	139.72	4.41%
3	52	13.47	14.00	-3.80%	100.71	101.61	-0.89%	67.94	67.61	0.48%	163.38	125.89	29.78%
4	39	5.78	7.27	-20.42%	100.46	100.68	-0.22%	81.39	73.93	10.09%	107.69	122.21	-11.88%
5	7	11.84	16.65	-28.90%	98.33	94.84	3.68%	67.66	57.50	17.67%	107.79	98.76	9.14%
6	185	11.90	12.92	-7.86%	100.77	100.87	-0.09%	64.95	60.07	8.13%	145.85	131.69	10.75%
7	26	12.53	12.89	-2.83%	100.53	100.90	-0.37%	63.33	60.55	4.59%	140.20	137.54	1.93%
8	6	10.39	11.43	-9.10%	97.84	101.01	-3.14%	56.00	56.00	0.00%	100.89	93.35	8.07%
9	30	15.92	17.01	-6.41%	103.54	103.51	0.03%	65.11	57.12	13.98%	135.38	132.01	2.55%
10	14	9.68	12.59	-23.11%	99.09	102.94	-3.74%	71.36	60.63	17.70%	104.57	102.01	2.51%
11	1	0.00	0.00	0.00%	100.00	100.00	0.00%	61.75	52.25	18.18%	61.75	52.25	18.18%
12	6	18.87	28.07	-32.80%	114.01	108.52	5.06%	72.61	66.28	9.56%	126.22	134.59	-6.22%
13	24	13.15	11.27	16.67%	99.00	100.04	-1.03%	63.16	62.93	0.36%	129.90	127.52	1.87%
14	45	10.81	12.58	-14.04%	100.65	100.97	-0.32%	65.65	64.86	1.22%	137.41	137.41	0.00%
Total	999	12.61	13.83	-8.79%	100.37	99.90	0.46%	56.00	51.38	8.99%	163.38	155.79	4.87%



**40 Hall
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 999
 Total Sales Price : 272,948,572
 Total Adj. Sales Price : 272,948,572
 Total Assessed Value : 255,324,150
 Avg. Adj. Sales Price : 273,222
 Avg. Assessed Value : 255,580

MEDIAN : 92
 WGT. MEAN : 94
 MEAN : 94
 COD : 12.62
 PRD : 100.37

COV : 16.43
 STD : 15.43
 Avg. Abs. Dev : 11.66
 MAX Sales Ratio : 163.38
 MIN Sales Ratio : 56.00

95% Median C.I. : 91.30 to 93.48
 95% Wgt. Mean C.I. : 92.50 to 94.59
 95% Mean C.I. : 92.93 to 94.85

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	139	95.34	98.05	95.92	14.26	102.22	61.75	162.37	92.17 to 97.33	236,210	226,577	
01-JAN-24 To 31-MAR-24	94	99.06	98.76	100.04	09.60	98.72	68.68	130.62	95.95 to 101.13	266,670	266,789	
01-APR-24 To 30-JUN-24	146	96.78	98.16	97.63	11.55	100.54	69.38	163.38	93.15 to 98.68	267,154	260,823	
01-JUL-24 To 30-SEP-24	163	89.73	91.35	91.80	13.08	99.51	59.74	149.77	86.61 to 92.48	274,524	252,017	
01-OCT-24 To 31-DEC-24	61	89.72	92.72	90.21	14.75	102.78	56.00	140.20	84.24 to 96.43	280,318	252,885	
01-JAN-25 To 31-MAR-25	53	86.98	91.12	92.14	14.84	98.89	64.60	145.88	82.91 to 94.03	261,040	240,517	
01-APR-25 To 30-JUN-25	173	88.30	90.03	90.47	11.46	99.51	64.95	143.06	86.06 to 90.85	288,183	260,727	
01-JUL-25 To 30-SEP-25	170	91.25	91.76	91.70	10.76	100.07	63.16	122.28	89.81 to 93.61	297,097	272,433	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	542	94.71	96.19	95.82	12.71	100.39	59.74	163.38	93.05 to 96.07	261,350	250,427	
01-OCT-24 To 30-SEP-25	457	89.97	91.16	91.09	12.04	100.08	56.00	145.88	88.32 to 91.11	287,301	261,691	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	464	94.05	95.17	95.03	12.54	100.15	56.00	163.38	92.41 to 95.76	271,375	257,895	
<u>ALL</u>	999	92.42	93.89	93.54	12.62	100.37	56.00	163.38	91.30 to 93.48	273,222	255,580	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	298	92.31	95.33	94.77	15.64	100.59	65.23	162.37	90.28 to 95.26	204,922	194,208	
2	266	92.22	92.49	93.11	10.17	99.33	59.74	145.88	90.05 to 93.76	330,935	308,139	
3	52	94.46	94.99	94.32	13.47	100.71	67.94	163.38	86.60 to 98.39	457,407	431,423	
4	39	92.79	92.39	91.97	05.79	100.46	81.39	107.69	88.51 to 94.95	307,848	283,131	
5	7	91.91	90.70	92.24	11.84	98.33	67.66	107.79	67.66 to 107.79	124,500	114,843	
6	185	91.95	93.67	92.95	11.90	100.77	64.95	145.85	88.88 to 93.49	233,186	216,742	
7	26	92.87	95.10	94.59	12.52	100.54	63.33	140.20	85.95 to 103.91	204,481	193,421	
8	6	92.90	88.93	90.90	10.40	97.83	56.00	100.89	56.00 to 100.89	162,750	147,933	
9	30	94.51	94.60	91.37	15.91	103.54	65.11	135.38	81.74 to 99.56	190,683	174,231	
10	14	92.03	89.76	90.59	09.68	99.08	71.36	104.57	76.33 to 99.23	229,143	207,577	
11	1	61.75	61.75	61.75	00.00	100.00	61.75	61.75	N/A	85,000	52,486	
12	6	95.70	98.26	86.19	18.87	114.00	72.61	126.22	72.61 to 126.22	388,667	334,989	
13	24	95.57	96.63	97.60	13.15	99.01	63.16	129.90	85.32 to 102.71	412,208	402,325	
14	45	94.59	93.46	92.86	10.82	100.65	65.65	137.41	85.12 to 97.06	367,098	340,891	
<u>ALL</u>	999	92.42	93.89	93.54	12.62	100.37	56.00	163.38	91.30 to 93.48	273,222	255,580	

**40 Hall
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 999
 Total Sales Price : 272,948,572
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 Total Assessed Value : 255,324,150
 Avg. Adj. Sales Price : 273,222
 Avg. Assessed Value : 255,580

MEDIAN : 92
 WGT. MEAN : 94
 MEAN : 94
 COD : 12.62
 PRD : 100.37

COV : 16.43
 STD : 15.43
 Avg. Abs. Dev : 11.66
 MAX Sales Ratio : 163.38
 MIN Sales Ratio : 56.00

95% Median C.I. : 91.30 to 93.48
 95% Wgt. Mean C.I. : 92.50 to 94.59
 95% Mean C.I. : 92.93 to 94.85

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	998	92.45	93.92	93.55	12.59	100.40	56.00	163.38	91.30 to 93.49	273,410	255,783
06	1	61.75	61.75	61.75	00.00	100.00	61.75	61.75	N/A	85,000	52,486
07											
<u>ALL</u>	999	92.42	93.89	93.54	12.62	100.37	56.00	163.38	91.30 to 93.48	273,222	255,580

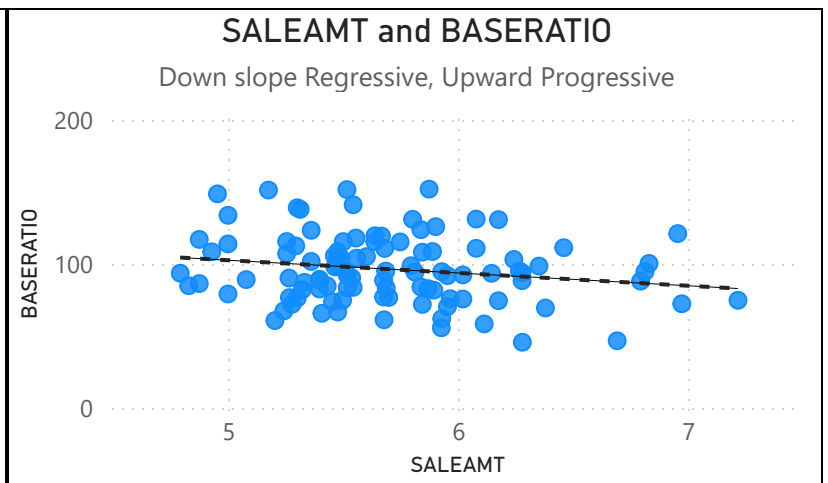
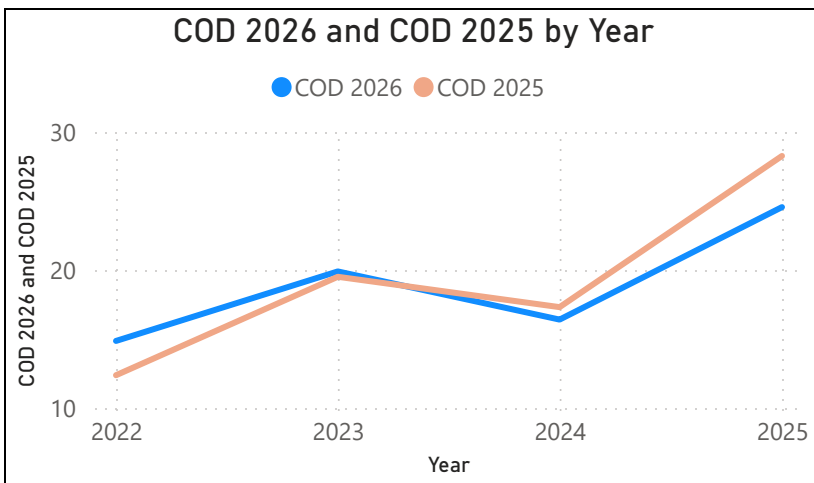
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	120.28	120.28	120.28	00.00	100.00	120.28	120.28	N/A	25,000	30,070
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	999	92.42	93.89	93.54	12.62	100.37	56.00	163.38	91.30 to 93.48	273,222	255,580
Greater Than 14,999	999	92.42	93.89	93.54	12.62	100.37	56.00	163.38	91.30 to 93.48	273,222	255,580
Greater Than 29,999	998	92.42	93.86	93.54	12.59	100.34	56.00	163.38	91.22 to 93.48	273,471	255,806
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	120.28	120.28	120.28	00.00	100.00	120.28	120.28	N/A	25,000	30,070
30,000 TO 59,999	5	100.04	102.22	102.31	04.33	99.91	95.45	108.29	N/A	53,100	54,327
60,000 TO 99,999	25	120.25	118.29	118.70	14.52	99.65	61.75	150.38	109.19 to 134.74	80,848	95,964
100,000 TO 149,999	84	95.57	99.41	98.78	17.81	100.64	56.00	162.37	90.63 to 101.81	127,076	125,524
150,000 TO 249,999	383	88.88	91.08	91.07	13.25	100.01	63.16	145.88	87.12 to 91.15	204,252	186,012
250,000 TO 499,999	457	92.81	93.64	93.83	09.95	99.80	64.60	149.77	91.57 to 94.05	326,886	306,717
500,000 TO 999,999	38	95.12	94.40	94.33	11.43	100.07	67.94	163.38	86.85 to 98.39	656,505	619,253
1,000,000 +	6	90.30	98.07	96.42	21.81	101.71	77.67	130.62	77.67 to 130.62	1,233,333	1,189,196
<u>ALL</u>	999	92.42	93.89	93.54	12.62	100.37	56.00	163.38	91.30 to 93.48	273,222	255,580

Hall Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	81	94.69	88.03	7.56%	96.55	92.07	4.86%	89.48	82.66	8.24%
2	1	88.87	88.87	0.00%	88.87	88.87	0.00%	88.87	88.87	0.00%
3	1	65.77	45.94	43.18%	65.77	45.94	43.18%	65.77	45.94	43.18%
5	5	86.41	77.20	11.93%	104.88	96.99	8.14%	99.87	93.54	6.77%
6	2	117.70	101.24	16.25%	117.70	101.24	16.25%	122.47	100.42	21.96%
7	3	94.36	82.80	13.96%	90.63	80.36	12.78%	93.53	82.09	13.93%
99	11	93.62	93.31	0.33%	94.62	90.86	4.14%	87.62	83.74	4.64%
Total	104	94.15	87.96	7.03%	96.61	91.54	5.53%	89.97	82.78	8.68%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	81	19.73	21.10	-6.52%	107.90	111.38	4.86%	45.67	41.11	11.09%	151.98	142.45	6.69%
2	1	0.00	0.00	0.00%	100.00	100.00	0.00%	88.87	88.87	0.00%	88.87	88.87	0.00%
3	1	0.00	0.00	0.00%	100.00	100.00	43.18%	65.77	45.94	43.18%	65.77	45.94	43.18%
5	5	29.40	26.95	9.10%	105.02	103.69	8.14%	76.32	75.54	1.03%	148.69	134.67	10.41%
6	2	11.32	2.26	400.89%	96.10	100.82	16.25%	104.38	98.96	5.48%	131.02	103.53	26.55%
7	3	4.16	4.13	0.84%	96.90	97.89	12.78%	82.88	74.02	11.97%	94.66	84.27	12.33%
99	11	18.04	19.69	-8.38%	107.99	108.50	4.14%	60.73	60.09	1.07%	139.06	133.33	4.30%
Total	104	19.69	20.98	-6.18%	107.39	110.59	5.53%	45.67	41.11	11.09%	151.98	142.45	6.69%



**40 Hall
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 104
 Total Sales Price : 117,631,114
 Total Adj. Sales Price : 117,631,114
 Total Assessed Value : 105,826,992
 Avg. Adj. Sales Price : 1,131,068
 Avg. Assessed Value : 1,017,567

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 97
 COD : 19.68
 PRD : 107.38

COV : 24.19
 STD : 23.37
 Avg. Abs. Dev : 18.53
 MAX Sales Ratio : 151.98
 MIN Sales Ratio : 45.67

95% Median C.I. : 88.87 to 100.40
 95% Wgt. Mean C.I. : 81.53 to 98.40
 95% Mean C.I. : 92.12 to 101.10

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	8	105.61	108.70	106.77	14.86	101.81	81.85	151.66	81.85 to 151.66	3,059,250	3,266,253
01-JAN-23 To 31-MAR-23	10	102.46	104.74	105.45	12.96	99.33	73.63	151.34	84.91 to 119.61	510,988	538,847
01-APR-23 To 30-JUN-23	9	108.48	105.31	108.16	14.24	97.37	76.64	139.06	88.87 to 125.95	330,139	357,077
01-JUL-23 To 30-SEP-23	9	88.61	100.70	96.05	29.27	104.84	62.00	141.14	76.32 to 137.94	458,444	440,318
01-OCT-23 To 31-DEC-23	13	86.41	93.63	83.49	20.61	112.15	67.42	151.98	72.04 to 115.51	1,222,602	1,020,721
01-JAN-24 To 31-MAR-24	7	98.79	103.93	90.63	14.73	114.68	82.88	148.69	82.88 to 148.69	1,327,057	1,202,650
01-APR-24 To 30-JUN-24	10	101.30	97.64	98.71	16.56	98.92	55.72	119.41	74.85 to 117.08	803,400	793,044
01-JUL-24 To 30-SEP-24	16	89.72	90.87	94.54	16.89	96.12	58.39	130.83	82.02 to 105.73	634,230	599,607
01-OCT-24 To 31-DEC-24	2	98.68	98.68	105.40	09.64	93.62	89.17	108.19	N/A	410,000	432,160
01-JAN-25 To 31-MAR-25	2	91.02	91.02	88.58	02.86	102.75	88.42	93.62	N/A	981,000	868,973
01-APR-25 To 30-JUN-25	10	77.42	85.66	73.71	26.22	116.21	45.67	133.82	61.26 to 118.03	2,405,196	1,772,781
01-JUL-25 To 30-SEP-25	8	75.19	83.18	70.60	24.54	117.82	46.71	131.20	46.71 to 131.20	1,343,889	948,724
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	36	102.46	104.75	105.49	17.65	99.30	62.00	151.66	94.36 to 113.96	1,018,920	1,074,863
01-OCT-23 To 30-SEP-24	46	92.30	95.11	90.42	17.91	105.19	55.72	151.98	84.81 to 104.04	942,715	852,436
01-OCT-24 To 30-SEP-25	22	81.61	86.43	74.28	23.38	116.36	45.67	133.82	71.95 to 104.09	1,708,413	1,269,085
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	41	97.97	100.46	91.93	19.89	109.28	62.00	151.98	86.41 to 108.63	685,389	630,107
01-JAN-24 To 31-DEC-24	35	93.94	95.86	94.75	16.40	101.17	55.72	148.69	88.11 to 105.73	808,317	765,915
<u>ALL</u>	104	94.15	96.61	89.97	19.68	107.38	45.67	151.98	88.87 to 100.40	1,131,068	1,017,567

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	81	94.69	96.55	89.48	19.73	107.90	45.67	151.98	88.42 to 103.15	1,294,831	1,158,607
2	1	88.87	88.87	88.87	00.00	100.00	88.87	88.87	N/A	250,000	222,164
3	1	65.77	65.77	65.77	00.00	100.00	65.77	65.77	N/A	256,000	168,375
5	5	86.41	104.88	99.87	29.39	105.02	76.32	148.69	N/A	113,000	112,851
6	2	117.70	117.70	122.47	11.32	96.11	104.38	131.02	N/A	467,500	572,561
7	3	94.36	90.63	93.53	04.16	96.90	82.88	94.66	N/A	2,630,000	2,459,809
99	11	93.62	94.62	87.62	18.04	107.99	60.73	139.06	62.00 to 117.08	259,436	227,317
<u>ALL</u>	104	94.15	96.61	89.97	19.68	107.38	45.67	151.98	88.87 to 100.40	1,131,068	1,017,567

**40 Hall
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 104
 Total Sales Price : 117,631,114
 Total Adj. Sales Price : 117,631,114
 Total Assessed Value : 105,826,992
 Avg. Adj. Sales Price : 1,131,068
 Avg. Assessed Value : 1,017,567

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 97
 COD : 19.68
 PRD : 107.38

COV : 24.19
 STD : 23.37
 Avg. Abs. Dev : 18.53
 MAX Sales Ratio : 151.98
 MIN Sales Ratio : 45.67

95% Median C.I. : 88.87 to 100.40
 95% Wgt. Mean C.I. : 81.53 to 98.40
 95% Mean C.I. : 92.12 to 101.10

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	13	92.18	98.16	94.10	19.74	104.31	58.39	139.06	84.81 to 119.61	601,583	566,094
03	90	94.15	96.36	89.62	19.87	107.52	45.67	151.98	88.11 to 100.40	1,213,173	1,087,226
04	1	98.79	98.79	98.79	00.00	100.00	98.79	98.79	N/A	625,000	617,454
<u>ALL</u>	<u>104</u>	<u>94.15</u>	<u>96.61</u>	<u>89.97</u>	<u>19.68</u>	<u>107.38</u>	<u>45.67</u>	<u>151.98</u>	<u>88.87 to 100.40</u>	<u>1,131,068</u>	<u>1,017,567</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	104	94.15	96.61	89.97	19.68	107.38	45.67	151.98	88.87 to 100.40	1,131,068	1,017,567
Greater Than 14,999	104	94.15	96.61	89.97	19.68	107.38	45.67	151.98	88.87 to 100.40	1,131,068	1,017,567
Greater Than 29,999	104	94.15	96.61	89.97	19.68	107.38	45.67	151.98	88.87 to 100.40	1,131,068	1,017,567
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	6	101.05	106.53	108.69	18.03	98.01	84.91	148.69	84.91 to 148.69	75,750	82,334
100,000 TO 149,999	4	101.57	104.03	103.32	19.55	100.69	79.17	133.82	N/A	105,000	108,490
150,000 TO 249,999	16	96.00	100.10	100.33	24.50	99.77	60.73	151.34	76.32 to 123.40	193,266	193,912
250,000 TO 499,999	35	95.11	97.52	98.11	16.65	99.40	61.26	151.66	88.61 to 105.12	354,756	348,055
500,000 TO 999,999	20	93.14	95.31	94.13	21.44	101.25	55.72	151.98	76.75 to 108.66	743,501	699,881
1,000,000 TO 1,999,999	13	93.51	91.82	90.84	18.93	101.08	45.67	131.20	74.49 to 110.89	1,500,305	1,362,806
2,000,000 TO 4,999,999	4	84.01	81.52	75.42	27.90	108.09	46.71	111.34	N/A	3,113,478	2,348,244
5,000,000 TO 9,999,999	5	94.66	95.33	95.38	12.90	99.95	72.37	121.12	N/A	7,584,000	7,233,738
10,000,000 +	1	74.78	74.78	74.78	00.00	100.00	74.78	74.78	N/A	16,500,000	12,338,748
<u>ALL</u>	<u>104</u>	<u>94.15</u>	<u>96.61</u>	<u>89.97</u>	<u>19.68</u>	<u>107.38</u>	<u>45.67</u>	<u>151.98</u>	<u>88.87 to 100.40</u>	<u>1,131,068</u>	<u>1,017,567</u>

40 Hall
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 104
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 Total Adj. Sales Price : 117,631,114
 Total Assessed Value : 105,826,992
 Avg. Adj. Sales Price : 1,131,068
 Avg. Assessed Value : 1,017,567

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 97
 COD : 19.68
 PRD : 107.38

COV : 24.19
 STD : 23.37
 Avg. Abs. Dev : 18.53
 MAX Sales Ratio : 151.98
 MIN Sales Ratio : 45.67

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 95% Wgt. Mean C.I. : 81.53 to 98.40
 95% Mean C.I. : 92.12 to 101.10

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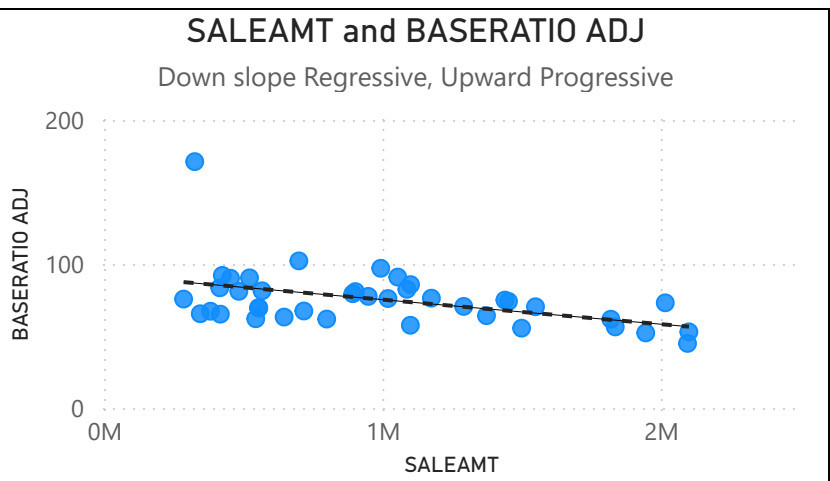
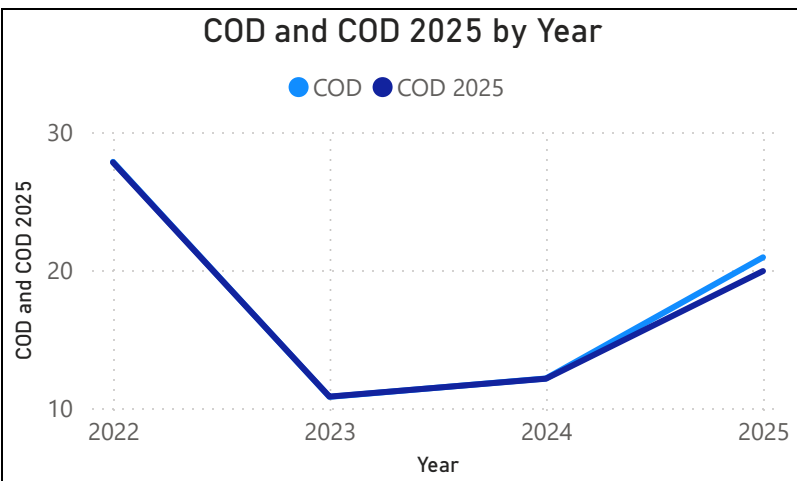
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	58.39	58.39	58.39	00.00	100.00	58.39	58.39	N/A	1,300,000	759,060
304	2	75.14	75.14	74.82	02.01	100.43	73.63	76.64	N/A	235,000	175,820
309	2	114.79	114.79	115.02	00.72	99.80	113.96	115.61	N/A	140,000	161,026
319	1	69.45	69.45	69.45	00.00	100.00	69.45	69.45	N/A	2,400,000	1,666,827
326	2	90.98	90.98	93.19	04.09	97.63	87.26	94.69	N/A	532,500	496,220
341	6	87.84	91.42	70.67	25.76	129.36	46.71	151.66	46.71 to 151.66	1,612,486	1,139,600
344	21	97.97	98.46	98.54	19.89	99.92	55.72	151.98	82.61 to 115.51	536,192	528,379
349	1	45.67	45.67	45.67	00.00	100.00	45.67	45.67	N/A	1,904,964	870,060
350	2	100.94	100.94	115.91	39.84	87.08	60.73	141.14	N/A	255,000	295,576
352	13	92.18	99.76	100.89	18.01	98.88	62.00	139.06	84.81 to 119.61	509,275	513,795
353	11	94.36	102.57	102.03	18.52	100.53	74.49	148.69	82.88 to 130.83	802,841	819,168
381	1	99.05	99.05	99.05	00.00	100.00	99.05	99.05	N/A	300,000	297,147
384	3	95.06	96.55	96.03	10.71	100.54	82.02	112.56	N/A	244,000	234,310
386	3	101.76	97.83	109.64	19.71	89.23	65.77	125.95	N/A	428,667	470,010
391	1	104.38	104.38	104.38	00.00	100.00	104.38	104.38	N/A	300,000	313,126
406	7	92.42	96.29	87.94	20.67	109.50	71.95	133.82	71.95 to 133.82	535,028	470,487
410	1	74.78	74.78	74.78	00.00	100.00	74.78	74.78	N/A	16,500,000	12,338,748
413	2	112.14	112.14	118.20	08.02	94.87	103.15	121.12	N/A	5,387,500	6,368,291
414	1	100.40	100.40	100.40	00.00	100.00	100.40	100.40	N/A	6,770,000	6,797,131
426	1	76.75	76.75	76.75	00.00	100.00	76.75	76.75	N/A	500,000	383,731
442	1	66.65	66.65	66.65	00.00	100.00	66.65	66.65	N/A	300,000	199,962
444	5	108.63	97.18	90.84	18.53	106.98	61.26	123.40	N/A	359,800	326,847
455	1	95.10	95.10	95.10	00.00	100.00	95.10	95.10	N/A	1,850,000	1,759,259
470	1	72.04	72.04	72.04	00.00	100.00	72.04	72.04	N/A	190,000	136,868
494	3	119.41	121.95	113.05	15.69	107.87	95.11	151.34	N/A	366,667	414,510
528	6	93.57	94.45	93.59	07.71	100.92	83.29	107.25	83.29 to 107.25	417,865	391,078
594	4	91.03	87.27	84.18	07.72	103.67	72.37	94.66	N/A	6,006,250	5,056,216
851	1	131.02	131.02	131.02	00.00	100.00	131.02	131.02	N/A	635,000	831,995
<u>ALL</u>	<u>104</u>	<u>94.15</u>	<u>96.61</u>	<u>89.97</u>	<u>19.68</u>	<u>107.38</u>	<u>45.67</u>	<u>151.98</u>	<u>88.87 to 100.40</u>	<u>1,131,068</u>	<u>1,017,567</u>

Hall Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	40	73.55	68.80	6.91%	75.31	70.46	6.88%	70.32	65.69	7.05%
Total	40	73.55	68.80	6.91%	75.31	70.46	6.88%	70.32	65.69	7.05%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	40	17.42	17.20	1.26%	107.10	107.26	-0.15%
Total	40	17.42	17.20	1.26%	107.10	107.26	-0.15%



40 Hall
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 40
Total Sales Price : 39,854,880
Total Adj. Sales Price : 39,854,880
Total Assessed Value : 28,025,001
Avg. Adj. Sales Price : 996,372
Avg. Assessed Value : 700,625

MEDIAN : 74
WGT. MEAN : 70
MEAN : 75
COD : 17.42
PRD : 107.10

COV : 26.89
STD : 20.25
Avg. Abs. Dev : 12.81
MAX Sales Ratio : 171.10
MIN Sales Ratio : 44.85

95% Median C.I. : 67.21 to 79.36
95% Wgt. Mean C.I. : 65.17 to 75.47
95% Mean C.I. : 69.03 to 81.59

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	7	77.51	87.28	72.71	27.84	120.04	52.15	171.10	52.15 to 171.10	996,251	724,325
01-JAN-23 To 31-MAR-23	3	70.31	70.24	71.10	02.69	98.79	67.37	73.04	N/A	1,427,940	1,015,282
01-APR-23 To 30-JUN-23	1	56.30	56.30	56.30	00.00	100.00	56.30	56.30	N/A	1,836,360	1,033,961
01-JUL-23 To 30-SEP-23	2	72.82	72.82	73.76	04.38	98.73	69.63	76.01	N/A	787,500	580,854
01-OCT-23 To 31-DEC-23	6	71.78	75.09	72.18	15.02	104.03	61.66	102.17	61.66 to 102.17	982,904	709,446
01-JAN-24 To 31-MAR-24	5	75.65	71.14	70.90	09.04	100.34	57.47	80.84	N/A	762,270	540,430
01-APR-24 To 30-JUN-24	4	76.50	75.41	75.54	09.87	99.83	65.16	83.47	N/A	803,466	606,971
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	2	73.76	73.76	63.53	24.84	116.10	55.44	92.08	N/A	962,500	611,483
01-JAN-25 To 31-MAR-25	2	67.88	67.88	60.28	33.93	112.61	44.85	90.91	N/A	1,575,587	949,696
01-APR-25 To 30-JUN-25	4	78.80	79.44	82.57	18.10	96.21	63.15	97.02	N/A	636,563	525,634
01-JUL-25 To 30-SEP-25	4	70.67	69.98	66.83	17.76	104.71	52.88	85.69	N/A	1,160,219	775,402
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	13	73.04	78.74	70.30	20.10	112.01	52.15	171.10	64.13 to 81.03	1,128,380	793,215
01-OCT-23 To 30-SEP-24	15	74.06	73.86	72.64	11.76	101.68	57.47	102.17	65.16 to 81.40	861,509	625,781
01-OCT-24 To 30-SEP-25	12	73.29	73.41	67.90	21.60	108.11	44.85	97.02	55.44 to 90.91	1,021,942	693,875
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	12	69.97	71.94	69.88	10.80	102.95	56.30	102.17	61.78 to 76.01	1,132,717	791,516
01-JAN-24 To 31-DEC-24	11	75.65	73.17	70.98	12.13	103.09	55.44	92.08	57.47 to 83.47	813,656	577,545
<u>ALL</u>	40	73.55	75.31	70.32	17.42	107.10	44.85	171.10	67.21 to 79.36	996,372	700,625

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	40	73.55	75.31	70.32	17.42	107.10	44.85	171.10	67.21 to 79.36	996,372	700,625
<u>ALL</u>	40	73.55	75.31	70.32	17.42	107.10	44.85	171.10	67.21 to 79.36	996,372	700,625

40 Hall
AGRICULTURAL LAND

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 95% Wgt. Mean C.I. : 65.17 to 75.47
 95% Mean C.I. : 69.03 to 81.59

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	28	69.97	75.23	68.94	20.92	109.12	44.85	171.10	63.15 to 81.40	1,047,607	722,228
1	28	69.97	75.23	68.94	20.92	109.12	44.85	171.10	63.15 to 81.40	1,047,607	722,228
Grass											
County	2	71.43	71.43	70.82	05.91	100.86	67.21	75.65	N/A	334,250	236,712
1	2	71.43	71.43	70.82	05.91	100.86	67.21	75.65	N/A	334,250	236,712
ALL	40	73.55	75.31	70.32	17.42	107.10	44.85	171.10	67.21 to 79.36	996,372	700,625

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	37	74.06	75.80	70.36	18.07	107.73	44.85	171.10	67.37 to 80.84	1,047,794	737,276
1	37	74.06	75.80	70.36	18.07	107.73	44.85	171.10	67.37 to 80.84	1,047,794	737,276
Grass											
County	2	71.43	71.43	70.82	05.91	100.86	67.21	75.65	N/A	334,250	236,712
1	2	71.43	71.43	70.82	05.91	100.86	67.21	75.65	N/A	334,250	236,712
ALL	40	73.55	75.31	70.32	17.42	107.10	44.85	171.10	67.21 to 79.36	996,372	700,625

Hall County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	7,240	6,970	5,277	5,261	5,161	5,104	4,705	4,713	6,284
Buffalo	1	7,958	7,943	7,679	7,492	5,804	7,000	6,513	6,512	7,344
Howard	7100	6,000	6,000	5,450	5,300	4,850	4,700	4,450	4,350	5,097
Merrick	1	6,200	6,150	6,000	5,700	5,300	5,200	4,700	4,000	5,782
Hamilton	1	8,488	8,490	8,367	8,399	2,200	8,085	7,875	7,875	8,411
Adams	4	7,622	7,541	7,386	7,232	6,395	6,924	6,887	6,615	7,441
Kearney	1	8,000	7,898	7,500	6,500	5,000	4,500	4,300	4,000	7,164

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hall	1	2,855	2,866	2,445	2,445	2,155	2,155	1,925	1,935	2,499
Buffalo	1	2,860	2,859	2,670	2,669	2,480	2,470	2,320	2,320	2,549
Howard	7100	3,000	3,000	2,850	2,850	2,700	2,500	2,400	2,400	2,705
Merrick	1	2,900	2,850	2,900	2,700	2,600	2,400	2,300	2,250	2,696
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Adams	4	4,197	3,974	3,738	3,483	3,486	3,486	3,249	3,253	3,843
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,572

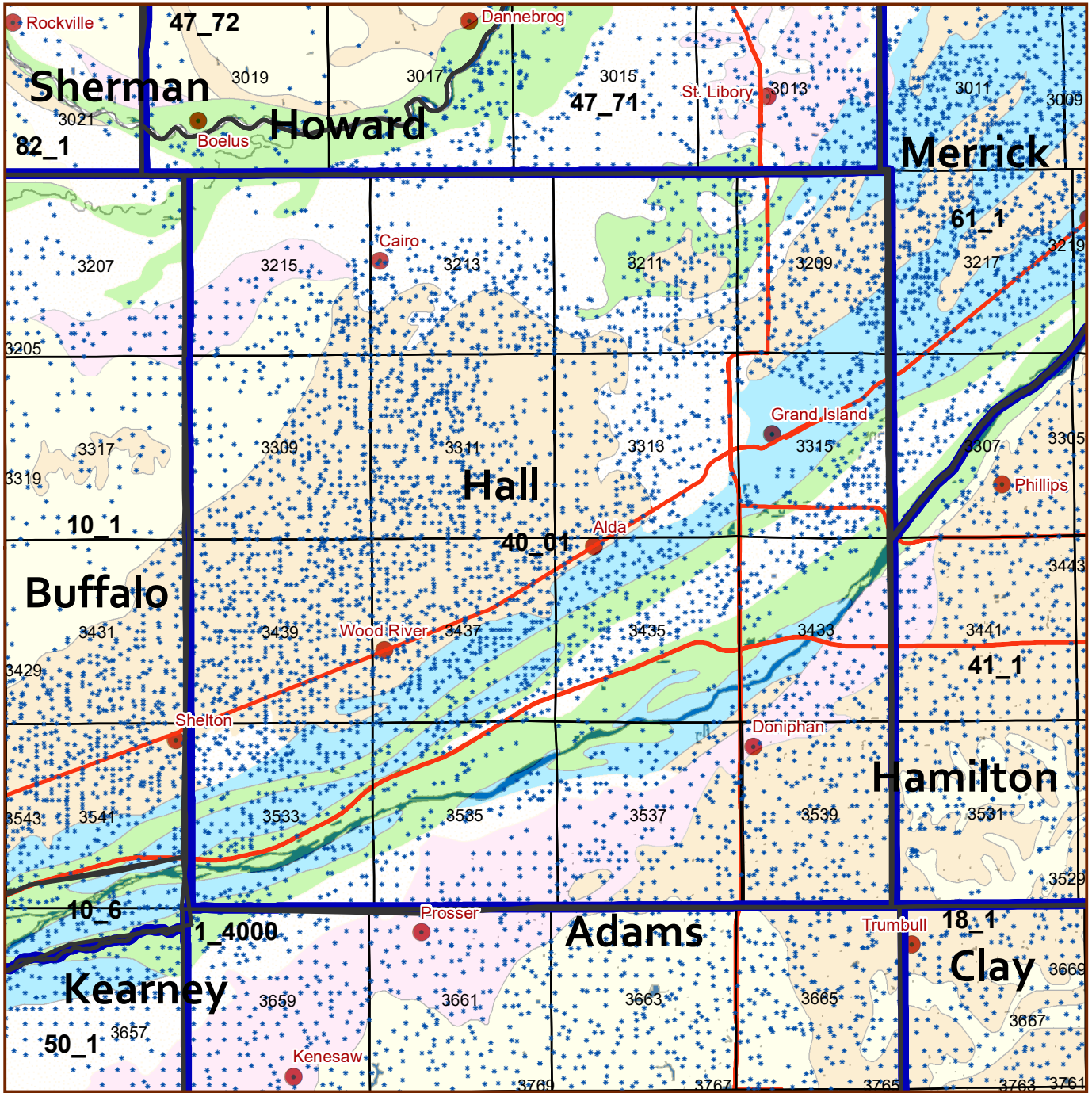
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	1,529	1,529	1,455	1,452	1,380	1,380	1,335	1,335	1,490
Buffalo	1	2,090	2,088	2,045	2,015	1,983	1,940	1,905	n/a	2,019
Howard	7100	2,400	2,400	1,600	1,600	1,600	1,600	1,600	n/a	2,120
Merrick	1	2,178	2,000	1,965	1,804	1,718	n/a	1,527	1,200	2,022
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Adams	4	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300

County	Mkt Area	CRP	TIMBER	WASTE
Hall	1	n/a	n/a	596
Buffalo	1	1,786	760	540
Howard	7100	2,273	n/a	1,200
Merrick	1	1,580	500	547
Hamilton	1	n/a	n/a	900
Adams	4	n/a	n/a	206
Kearney	1	1,300	n/a	150

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

HALL COUNTY



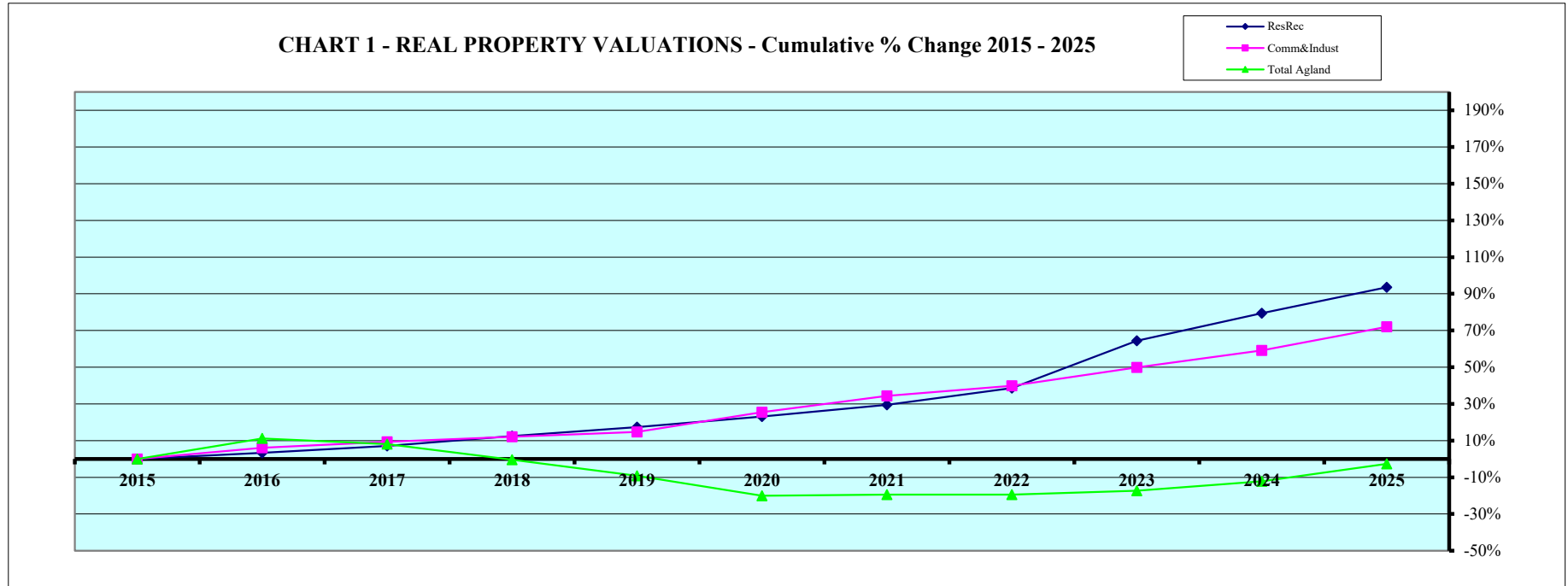
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	2,113,529,956	-	-	-	1,009,313,784	-	-	-	1,437,959,192	-	-	-
2016	2,185,075,580	71,545,624	3.39%	3.39%	1,071,007,558	61,693,774	6.11%	6.11%	1,598,530,137	160,570,945	11.17%	11.17%
2017	2,262,851,150	77,775,570	3.56%	7.07%	1,103,547,269	32,539,711	3.04%	9.34%	1,554,424,131	-44,106,006	-2.76%	8.10%
2018	2,378,453,150	115,602,000	5.11%	12.53%	1,130,896,413	27,349,144	2.48%	12.05%	1,432,226,721	-122,197,410	-7.86%	-0.40%
2019	2,479,253,691	100,800,541	4.24%	17.30%	1,158,324,381	27,427,968	2.43%	14.76%	1,305,965,617	-126,261,104	-8.82%	-9.18%
2020	2,602,930,303	123,676,612	4.99%	23.16%	1,267,104,019	108,779,638	9.39%	25.54%	1,149,833,378	-156,132,239	-11.96%	-20.04%
2021	2,735,894,212	132,963,909	5.11%	29.45%	1,356,388,051	89,284,032	7.05%	34.39%	1,159,176,445	9,343,067	0.81%	-19.39%
2022	2,929,185,916	193,291,704	7.07%	38.59%	1,412,063,817	55,675,766	4.10%	39.90%	1,158,399,330	-777,115	-0.07%	-19.44%
2023	3,474,482,068	545,296,152	18.62%	64.39%	1,512,993,832	100,930,015	7.15%	49.90%	1,189,091,198	30,691,868	2.65%	-17.31%
2024	3,792,847,839	318,365,771	9.16%	79.46%	1,606,748,297	93,754,465	6.20%	59.19%	1,262,854,639	73,763,441	6.20%	-12.18%
2025	4,090,895,698	298,047,859	7.86%	93.56%	1,736,057,914	129,309,617	8.05%	72.00%	1,400,430,000	137,575,361	10.89%	-2.61%

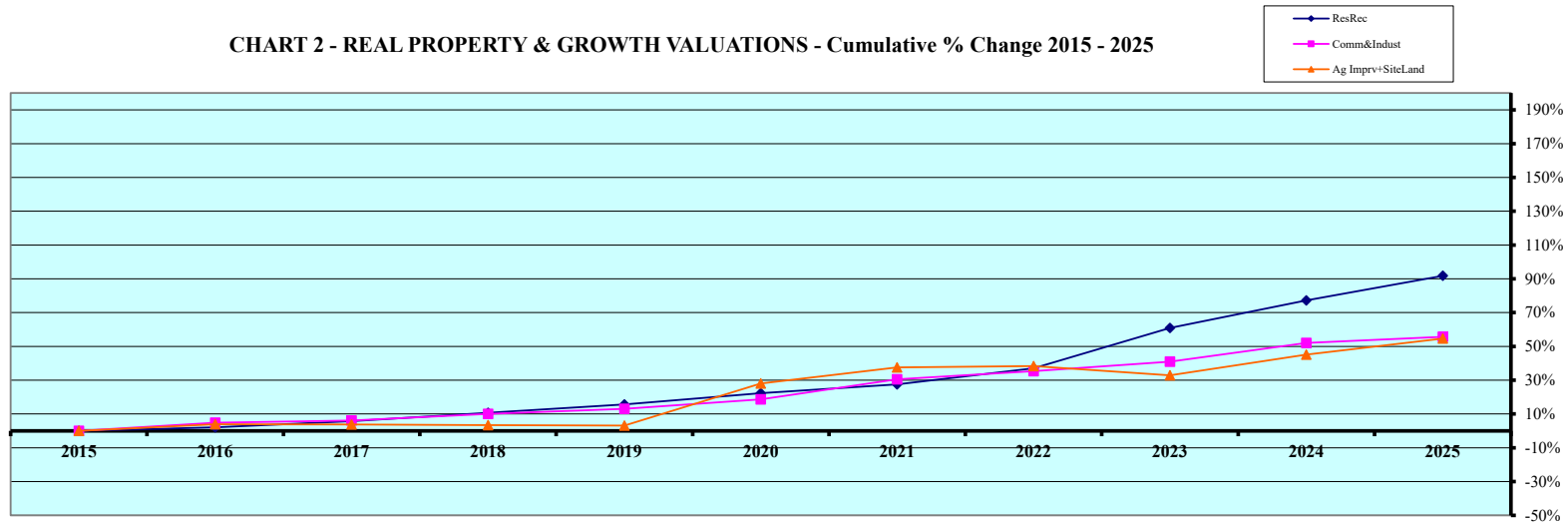
Rate Annual %chg: Residential & Recreational **6.83%** Commercial & Industrial **5.57%** Agricultural Land **-0.26%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	2,113,529,956	29,533,661	1.40%	2,083,996,295	--	--	1,009,313,784	42,711,120	4.23%	966,602,664	--	--
2016	2,185,075,580	27,974,114	1.28%	2,157,101,466	2.06%	2.06%	1,071,007,558	12,438,600	1.16%	1,058,568,958	4.88%	4.88%
2017	2,262,851,150	28,931,170	1.28%	2,233,919,980	2.24%	5.70%	1,103,547,269	32,634,741	2.96%	1,070,912,528	-0.01%	6.10%
2018	2,378,453,150	37,510,340	1.58%	2,340,942,810	3.45%	10.76%	1,130,896,413	19,672,353	1.74%	1,111,224,060	0.70%	10.10%
2019	2,479,253,691	34,227,601	1.38%	2,445,026,090	2.80%	15.68%	1,158,324,381	16,662,908	1.44%	1,141,661,473	0.95%	13.11%
2020	2,602,930,303	18,878,404	0.73%	2,584,051,899	4.23%	22.26%	1,267,104,019	69,635,857	5.50%	1,197,468,162	3.38%	18.64%
2021	2,735,894,212	40,575,200	1.48%	2,695,319,012	3.55%	27.53%	1,356,388,051	38,666,437	2.85%	1,317,721,614	3.99%	30.56%
2022	2,929,185,916	31,586,551	1.08%	2,897,599,365	5.91%	37.10%	1,412,063,817	46,102,772	3.26%	1,365,961,045	0.71%	35.34%
2023	3,474,482,068	72,559,985	2.09%	3,401,922,083	16.14%	60.96%	1,512,993,832	90,796,777	6.00%	1,422,197,055	0.72%	40.91%
2024	3,792,847,839	46,505,167	1.23%	3,746,342,672	7.82%	77.26%	1,606,748,297	72,324,948	4.50%	1,534,423,349	1.42%	52.03%
2025	4,090,895,698	37,634,666	0.92%	4,053,261,032	6.87%	91.78%	1,736,057,914	164,807,080	9.49%	1,571,250,834	-2.21%	55.68%
Rate Ann%chg	6.83%	Resid & Recreat w/o growth				5.51%	C & I w/o growth				1.45%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	90,406,390	34,914,993	125,321,383	2,588,824	2.07%	122,732,559	--	--
2016	93,418,030	37,442,179	130,860,209	695,988	0.53%	130,164,221	3.86%	3.86%
2017	92,445,453	38,596,290	131,041,743	999,747	0.76%	130,041,996	-0.63%	3.77%
2018	93,500,150	37,544,200	131,044,350	1,482,263	1.13%	129,562,087	-1.13%	3.38%
2019	104,547,484	40,982,153	145,529,637	16,232,772	11.15%	129,296,865	-1.33%	3.17%
2020	100,890,499	60,950,511	161,841,010	1,414,709	0.87%	160,426,301	10.24%	28.01%
2021	107,922,310	67,456,361	175,378,671	3,037,155	1.73%	172,341,516	6.49%	37.52%
2022	126,010,717	49,413,276	175,423,993	2,095,378	1.19%	173,328,615	-1.17%	38.31%
2023	120,994,725	50,893,740	171,888,465	5,361,479	3.12%	166,526,986	-5.07%	32.88%
2024	139,517,322	53,218,001	192,735,323	10,768,521	5.59%	181,966,802	5.86%	45.20%
2025	144,754,003	51,623,110	196,377,113	2,571,368	1.31%	193,805,745	0.56%	54.65%
Rate Ann%chg	4.82%	3.99%	4.59%	Ag Imprv+Site w/o growth			1.77%	

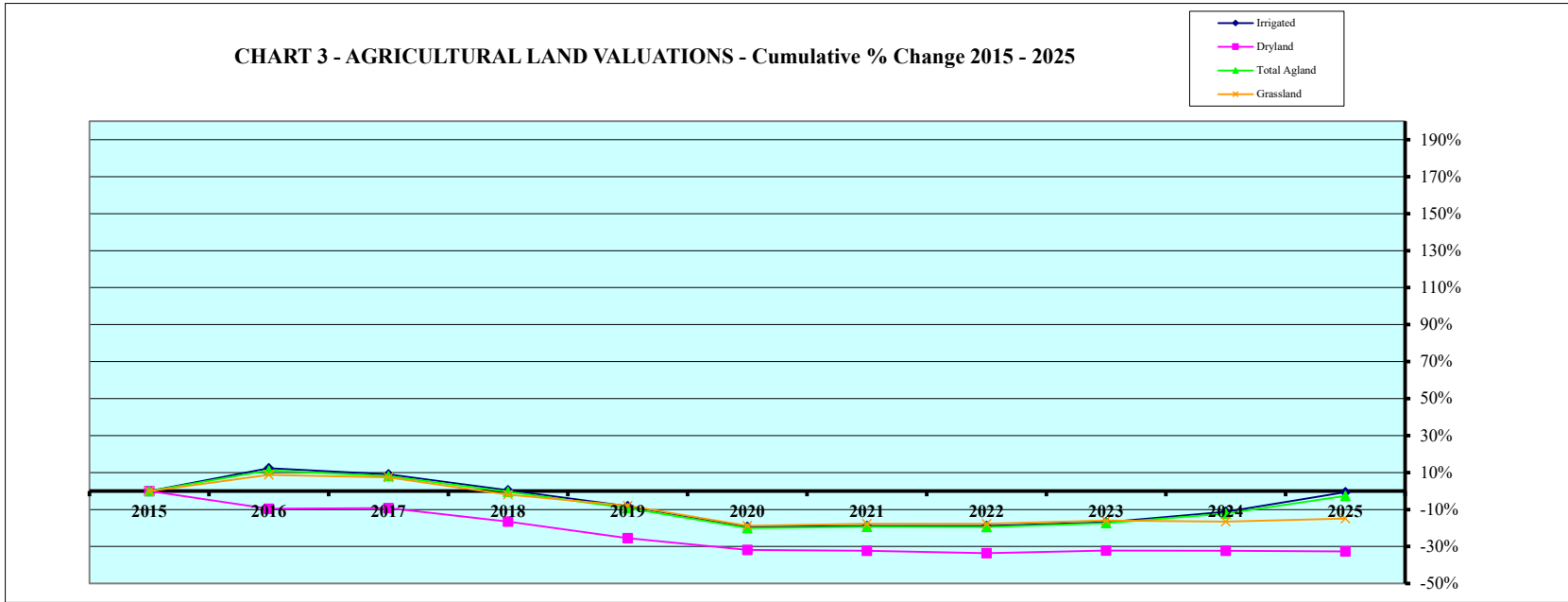
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 40
County HALL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	1,289,135,983	-	-	-	60,645,935	-	-	-	83,652,957	-	-	-
2016	1,448,222,947	159,086,964	12.34%	12.34%	54,847,921	-5,798,014	-9.56%	-9.56%	90,969,471	7,316,514	8.75%	8.75%
2017	1,405,070,373	-43,152,574	-2.98%	8.99%	55,053,920	205,999	0.38%	-9.22%	89,815,258	-1,154,213	-1.27%	7.37%
2018	1,295,223,122	-109,847,251	-7.82%	0.47%	50,618,637	-4,435,283	-8.06%	-16.53%	82,005,294	-7,809,964	-8.70%	-1.97%
2019	1,183,382,405	-111,840,717	-8.63%	-8.20%	45,198,154	-5,420,483	-10.71%	-25.47%	76,977,038	-5,028,256	-6.13%	-7.98%
2020	1,040,090,559	-143,291,846	-12.11%	-19.32%	41,315,053	-3,883,101	-8.59%	-31.87%	67,942,071	-9,034,967	-11.74%	-18.78%
2021	1,045,408,808	5,318,249	0.51%	-18.91%	41,033,821	-281,232	-0.68%	-32.34%	68,851,328	909,257	1.34%	-17.69%
2022	1,045,246,015	-162,793	-0.02%	-18.92%	40,265,436	-768,385	-1.87%	-33.61%	68,842,531	-8,797	-0.01%	-17.70%
2023	1,070,856,888	25,610,873	2.45%	-16.93%	41,122,232	856,796	2.13%	-32.19%	70,352,379	1,509,848	2.19%	-15.90%
2024	1,144,658,819	73,801,931	6.89%	-11.21%	41,055,844	-66,388	-0.16%	-32.30%	69,872,935	-479,444	-0.68%	-16.47%
2025	1,281,175,439	136,516,620	11.93%	-0.62%	40,872,527	-183,317	-0.45%	-32.60%	71,219,417	1,346,482	1.93%	-14.86%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	489,552	-	-	-	4,034,765	-	-	-	1,437,959,192	-	-	-
2016	481,121	-8,431	-1.72%	-1.72%	4,008,677	-26,088	-0.65%	-0.65%	1,598,530,137	160,570,945	11.17%	11.17%
2017	422,651	-58,470	-12.15%	-13.67%	4,061,929	53,252	1.33%	0.67%	1,554,424,131	-44,106,006	-2.76%	8.10%
2018	419,061	-3,590	-0.85%	-14.40%	3,960,607	-101,322	-2.49%	-1.84%	1,432,226,721	-122,197,410	-7.86%	-0.40%
2019	408,020	-11,041	-2.63%	-16.65%	0	-3,960,607	-100.00%	-100.00%	1,305,965,617	-126,261,104	-8.82%	-9.18%
2020	485,695	77,675	19.04%	-0.79%	0	0	-	-100.00%	1,149,833,378	-156,132,239	-11.96%	-20.04%
2021	436,315	-49,380	-10.17%	-10.87%	3,446,173	3,446,173	-	-14.59%	1,159,176,445	9,343,067	0.81%	-19.39%
2022	613,375	177,060	40.58%	25.29%	3,431,973	-14,200	-0.41%	-14.94%	1,158,399,330	-777,115	-0.07%	-19.44%
2023	2,320,229	1,706,854	278.27%	373.95%	4,439,470	1,007,497	29.36%	10.03%	1,189,091,198	30,691,868	2.65%	-17.31%
2024	3,069,900	749,671	32.31%	527.08%	4,197,141	-242,329	-5.46%	4.02%	1,262,854,639	73,763,441	6.20%	-12.18%
2025	2,936,643	-133,257	-4.34%	499.86%	4,225,974	28,833	0.69%	4.74%	1,400,430,000	137,575,361	10.89%	-2.61%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	1,283,307,450	214,636	5,979			62,670,453	21,463	2,920			84,088,413	55,835	1,506		
2016	1,448,958,395	219,918	6,589	10.20%	10.20%	54,846,765	17,292	3,172	8.63%	8.63%	90,851,997	54,989	1,652	9.71%	9.71%
2017	1,406,215,274	220,442	6,379	-3.18%	6.69%	55,235,439	17,500	3,156	-0.49%	8.09%	90,091,327	54,612	1,650	-0.15%	9.54%
2018	1,296,732,361	220,237	5,888	-7.70%	-1.52%	50,761,759	17,360	2,924	-7.36%	0.14%	82,483,246	53,999	1,528	-7.41%	1.43%
2019	1,185,437,889	218,817	5,417	-7.99%	-9.39%	45,112,252	16,746	2,694	-7.87%	-7.74%	77,040,614	50,467	1,527	-0.06%	1.36%
2020	1,040,801,148	218,166	4,771	-11.94%	-20.21%	40,030,961	16,735	2,392	-11.20%	-18.08%	68,380,807	49,653	1,377	-9.79%	-8.56%
2021	1,039,962,737	218,067	4,769	-0.04%	-20.24%	39,991,842	16,632	2,405	0.52%	-17.65%	67,831,020	49,234	1,378	0.04%	-8.52%
2022	1,046,492,425	219,428	4,769	0.00%	-20.23%	40,262,606	16,838	2,391	-0.55%	-18.11%	68,794,953	49,939	1,378	-0.01%	-8.53%
2023	1,073,836,017	219,025	4,903	2.80%	-18.00%	41,320,727	16,892	2,446	2.30%	-16.23%	70,410,894	49,452	1,424	3.36%	-5.46%
2024	1,145,674,162	218,445	5,245	6.97%	-12.28%	41,160,632	16,789	2,452	0.22%	-16.04%	69,897,817	49,184	1,421	-0.19%	-5.64%
2025	1,281,516,820	218,224	5,872	11.97%	-1.78%	41,035,265	16,725	2,454	0.08%	-15.97%	71,350,092	49,241	1,449	1.96%	-3.79%

Rate Annual %chg Average Value/Acre: -0.01% -4.15% -1.63%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	492,845	4,471	110			4,052,241	7,610	532			1,434,611,402	304,015	4,719		
2016	477,034	4,313	111	0.34%	0.34%	4,026,828	7,693	523	-1.70%	-1.70%	1,599,161,019	304,205	5,257	11.40%	11.40%
2017	425,053	4,260	100	-9.80%	-9.49%	4,058,077	7,671	529	1.07%	-0.65%	1,556,025,170	304,485	5,110	-2.79%	8.30%
2018	421,770	4,228	100	0.00%	-9.49%	3,965,811	7,533	526	-0.49%	-1.13%	1,434,364,947	303,357	4,728	-7.48%	0.20%
2019	408,829	4,088	100	0.23%	-9.28%	0	0				1,307,999,584	290,118	4,509	-4.65%	-4.46%
2020	447,363	4,182	107	6.98%	-2.95%	0	0				1,149,660,279	288,736	3,982	-11.68%	-15.62%
2021	426,421	4,264	100	-6.52%	-9.28%	0	0				1,148,212,020	288,198	3,984	0.06%	-15.57%
2022	436,316	4,363	100	0.00%	-9.28%	3,431,973	6,396	537		0.78%	1,159,418,273	296,964	3,904	-2.00%	-17.26%
2023	2,275,612	4,551	500	400.00%	353.60%	4,559,925	6,169	739	37.76%	38.83%	1,192,403,175	296,089	4,027	3.15%	-14.66%
2024	2,357,082	4,714	500	0.00%	353.60%	4,310,861	5,845	738	-0.22%	38.52%	1,263,400,554	294,978	4,283	6.35%	-9.24%
2025	2,907,674	4,858	599	19.70%	442.96%	4,253,009	5,753	739	0.24%	38.85%	1,401,062,860	294,801	4,753	10.96%	0.71%

40
HALL

Rate Annual %chg Average Value/Acre: -0.24%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
62,895	HALL	402,950,264	93,936,429	182,715,045	4,089,529,967	1,603,231,142	132,826,772	1,365,731	1,400,430,000	144,754,003	51,623,110	27,001	8,103,389,464
cnty sector value % of total value:		4.97%	1.16%	2.25%	50.47%	19.78%	1.64%	0.02%	17.28%	1.79%	0.64%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
647	ALDA	3,211,314	484,089	1,828,636	27,074,997	0	0	8,790,975	3,686,426	10,512	0	0	45,086,949
1.03%	%sector of county sector	0.80%	0.52%	1.00%	0.66%			643.68%	0.26%	0.01%			0.56%
	%sector of municipality	7.12%	1.07%	4.06%	60.05%			19.50%	8.18%	0.02%			100.00%
822	CAIRO	1,391,325	1,010,271	2,933,091	67,548,047	0	0	7,932,124	0	272,385	0	0	81,087,243
1.31%	%sector of county sector	0.35%	1.08%	1.61%	1.65%			580.80%		0.19%			1.00%
	%sector of municipality	1.72%	1.25%	3.62%	83.30%			9.78%		0.34%			100.00%
809	DONIPHAN	4,953,209	1,719,183	63,759	55,980,861	0	0	9,944,743	2,216,964	0	0	0	74,878,719
1.29%	%sector of county sector	1.23%	1.83%	0.03%	1.37%			728.16%	0.16%				0.92%
	%sector of municipality	6.61%	2.30%	0.09%	74.76%			13.28%	2.96%				100.00%
53,140	GRAND ISLAND	224,069,448	60,178,659	60,103,949	3,221,653,245	0	1,737,942	1,384,873,318	98,186,236	8,239,225	142,377	0	5,059,184,399
84.49%	%sector of county sector	55.61%	64.06%	32.89%	78.78%		1.31%	101401.62%	7.01%	5.69%	0.28%		62.43%
	%sector of municipality	4.43%	1.19%	1.19%	63.68%		0.03%	27.37%	1.94%	0.16%	0.00%		100.00%
1,034	SHELTON	666,463	0	0	0	0	0	458,230	0	0	0	0	1,124,693
1.64%	%sector of county sector	0.17%						33.55%					0.01%
	%sector of municipality	59.26%						40.74%					100.00%
1,172	WOOD RIVER	36,941,385	1,892,549	3,532,315	76,493,500	0	0	43,647,891	0	0	0	0	162,507,640
1.86%	%sector of county sector	9.17%	2.01%	1.93%	1.87%			3195.94%					2.01%
	%sector of municipality	22.73%	1.16%	2.17%	47.07%			26.86%					100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
57,625	Total Municipalities	271,233,146	65,284,752	68,461,750	3,448,750,654	0	1,737,942	1,455,648,348	104,089,626	8,522,122	142,377	0	5,423,869,650
91.62%	%all municip.sectors of cnty	67.31%	69.50%	37.47%	84.33%		1.31%	106583.83%	7.43%	5.89%	0.28%		66.93%

40 HALL

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 28,042	Value : 7,892,038,450	Growth 206,555,074	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	1,721	47,090,637	740	30,021,276	186	12,381,231	2,647	89,493,144	
02. Res Improve Land	15,442	304,428,270	583	22,190,278	807	44,405,814	16,832	371,024,362	
03. Res Improvements	16,748	3,266,946,853	1,245	357,091,909	912	237,105,208	18,905	3,861,143,970	
04. Res Total	18,469	3,618,465,760	1,985	409,303,463	1,098	293,892,253	21,552	4,321,661,476	45,859,101
% of Res Total	85.70	83.73	9.21	9.47	5.09	6.80	76.86	54.76	22.20
05. Com UnImp Land	415	39,922,921	35	1,756,636	76	7,169,781	526	48,849,338	
06. Com Improve Land	2,120	209,692,527	72	5,752,261	136	19,614,637	2,328	235,059,425	
07. Com Improvements	2,178	1,290,814,533	50	16,895,218	188	152,851,918	2,416	1,460,561,669	
08. Com Total	2,593	1,540,429,981	85	24,404,115	264	179,636,336	2,942	1,744,470,432	151,398,379
% of Com Total	88.14	88.30	2.89	1.40	8.97	10.30	10.49	22.10	73.30
09. Ind UnImp Land	3	612,918	0	0	0	0	3	612,918	
10. Ind Improve Land	25	3,741,090	0	0	2	971,094	27	4,712,184	
11. Ind Improvements	29	102,500,239	0	0	2	27,826,295	31	130,326,534	
12. Ind Total	32	106,854,247	0	0	2	28,797,389	34	135,651,636	3,056,177
% of Ind Total	94.12	78.77	0.00	0.00	5.88	21.23	0.12	1.72	1.48
13. Rec UnImp Land	0	0	0	0	2	117,089	2	117,089	
14. Rec Improve Land	0	0	0	0	5	534,286	5	534,286	
15. Rec Improvements	0	0	0	0	22	1,129,345	22	1,129,345	
16. Rec Total	0	0	0	0	24	1,780,720	24	1,780,720	98,858
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.09	0.02	0.05
Res & Rec Total	18,469	3,618,465,760	1,985	409,303,463	1,122	295,672,973	21,576	4,323,442,196	45,957,959
% of Res & Rec Total	85.60	83.69	9.20	9.47	5.20	6.84	76.94	54.78	22.25
Com & Ind Total	2,625	1,647,284,228	85	24,404,115	266	208,433,725	2,976	1,880,122,068	154,454,556
% of Com & Ind Total	88.21	87.62	2.86	1.30	8.94	11.09	10.61	23.82	74.78
17. Taxable Total	21,094	5,265,749,988	2,070	433,707,578	1,388	504,106,698	24,552	6,203,564,264	200,412,515
% of Taxable Total	85.92	84.88	8.43	6.99	5.65	8.13	87.55	78.61	97.03

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	510	3,115,394	122,902,821	0	0	0
19. Commercial	104	27,947,536	348,962,914	35	769,840	83,430,461
20. Industrial	1	2,183,323	1,686,814	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	930	303,826	511	3,116,324	123,206,647
19. Commercial	36	1,083,401	39,704,411	175	29,800,777	472,097,786
20. Industrial	0	0	0	1	2,183,323	1,686,814
21. Other	0	0	0	0	0	0
22. Total Sch II				687	35,100,424	596,991,247

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	27,001	1	27,001	0
25. Total	0	0	0	0	1	27,001	1	27,001	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	903	43	306	1,252

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	41	5,744,848	16	3,126,394	2,486	1,085,156,807	2,543	1,094,028,049
28. Ag-Improved Land	3	876,280	0	0	895	420,001,990	898	420,878,270
29. Ag Improvements	3	700,416	18	384,454	925	172,455,996	946	173,540,866

30. Ag Total				3,489	1,688,447,185
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	3	3.00	75,000	0	0.00	0	
33. HomeSite Improvements	3	0.00	694,768	1	0.00	26,046	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.22	880	
36. FarmSite Improv Land	2	5.36	21,444	0	0.00	0	
37. FarmSite Improvements	2	0.00	5,648	18	0.00	358,408	
38. FarmSite Total							
39. Road & Ditches	17	14.94	0	6	11.31	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	23	21.68	542,025	23	21.68	542,025	
32. HomeSite Improv Land	554	628.79	14,822,530	557	631.79	14,897,530	
33. HomeSite Improvements	597	0.00	133,664,367	601	0.00	134,385,181	2,062,476
34. HomeSite Total				624	653.47	149,824,736	
35. FarmSite UnImp Land	185	281.55	1,070,835	186	281.77	1,071,715	
36. FarmSite Improv Land	701	1,786.76	6,797,482	703	1,792.12	6,818,926	
37. FarmSite Improvements	843	0.00	38,791,629	863	0.00	39,155,685	4,080,083
38. FarmSite Total				1,049	2,073.89	47,046,326	
39. Road & Ditches	2,793	6,046.59	0	2,816	6,072.84	0	
40. Other- Non Ag Use	5	176.16	176,160	5	176.16	176,160	
41. Total Section VI				1,673	8,976.36	197,047,222	6,142,559

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	133,499	2	117.38	133,499

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	79,198.18	36.33%	573,429,717	41.86%	7,240.44
46. 1A	43,773.70	20.08%	305,093,165	22.27%	6,969.78
47. 2A1	37,324.17	17.12%	196,971,338	14.38%	5,277.31
48. 2A	31,261.65	14.34%	164,457,929	12.01%	5,260.69
49. 3A1	3,298.88	1.51%	17,025,452	1.24%	5,160.98
50. 3A	10,199.33	4.68%	52,056,922	3.80%	5,103.96
51. 4A1	9,655.58	4.43%	45,429,288	3.32%	4,704.98
52. 4A	3,269.82	1.50%	15,410,435	1.12%	4,712.93
53. Total	217,981.31	100.00%	1,369,874,246	100.00%	6,284.37
Dry					
54. 1D1	761.54	4.56%	2,174,197	5.21%	2,855.00
55. 1D	7,021.32	42.02%	20,122,363	48.19%	2,865.89
56. 2D1	1,671.25	10.00%	4,086,196	9.79%	2,444.99
57. 2D	1,911.65	11.44%	4,673,954	11.19%	2,444.98
58. 3D1	1,466.89	8.78%	3,161,193	7.57%	2,155.03
59. 3D	229.42	1.37%	494,381	1.18%	2,154.92
60. 4D1	1,077.76	6.45%	2,074,699	4.97%	1,925.01
61. 4D	2,568.11	15.37%	4,968,303	11.90%	1,934.61
62. Total	16,707.94	100.00%	41,755,286	100.00%	2,499.13
Grass					
63. 1G1	21,162.65	43.38%	32,362,214	44.52%	1,529.21
64. 1G	6,434.89	13.19%	9,838,751	13.54%	1,528.97
65. 2G1	4,320.78	8.86%	6,286,739	8.65%	1,455.00
66. 2G	13,036.91	26.72%	18,931,546	26.05%	1,452.15
67. 3G1	3,009.90	6.17%	4,153,644	5.71%	1,379.99
68. 3G	512.55	1.05%	707,296	0.97%	1,379.96
69. 4G1	109.54	0.22%	146,237	0.20%	1,335.01
70. 4G	194.76	0.40%	259,989	0.36%	1,334.92
71. Total	48,781.98	100.00%	72,686,416	100.00%	1,490.03
Irrigated Total					
Irrigated Total	217,981.31	74.14%	1,369,874,246	91.85%	6,284.37
Dry Total					
Dry Total	16,707.94	5.68%	41,755,286	2.80%	2,499.13
Grass Total					
Grass Total	48,781.98	16.59%	72,686,416	4.87%	1,490.03
72. Waste	5,016.96	1.71%	2,987,701	0.20%	595.52
73. Other	5,540.57	1.88%	4,096,314	0.27%	739.33
74. Exempt	10,929.55	3.72%	7,053,784	0.47%	645.39
75. Market Area Total	294,028.76	100.00%	1,491,399,963	100.00%	5,072.29

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1,014.75	6,050,377	514.00	3,009,686	216,452.56	1,360,814,183	217,981.31	1,369,874,246
77. Dry Land	60.84	157,530	38.33	92,926	16,608.77	41,504,830	16,707.94	41,755,286
78. Grass	206.67	306,737	11.47	17,492	48,563.84	72,362,187	48,781.98	72,686,416
79. Waste	20.08	10,040	10.82	5,410	4,986.06	2,972,251	5,016.96	2,987,701
80. Other	0.00	0	0.00	0	5,540.57	4,096,314	5,540.57	4,096,314
81. Exempt	798.90	364,998	138.96	0	9,991.69	6,688,786	10,929.55	7,053,784
82. Total	1,302.34	6,524,684	574.62	3,125,514	292,151.80	1,481,749,765	294,028.76	1,491,399,963

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	217,981.31	74.14%	1,369,874,246	91.85%	6,284.37
Dry Land	16,707.94	5.68%	41,755,286	2.80%	2,499.13
Grass	48,781.98	16.59%	72,686,416	4.87%	1,490.03
Waste	5,016.96	1.71%	2,987,701	0.20%	595.52
Other	5,540.57	1.88%	4,096,314	0.27%	739.33
Exempt	10,929.55	3.72%	7,053,784	0.47%	645.39
Total	294,028.76	100.00%	1,491,399,963	100.00%	5,072.29

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Alda	15	232,683	221	2,835,957	222	26,072,511	237	29,141,151	47,409
83.2 Cairo	32	592,460	329	5,330,140	333	64,895,014	365	70,817,614	1,095,178
83.3 Doniphan	19	261,392	273	4,307,557	276	53,199,964	295	57,768,913	210,556
83.4 Grand Island	32	928,609	9	169,479	57	1,779,197	89	2,877,285	38,758
83.5 Grand Island 1	209	4,744,528	6,352	90,770,359	6,357	1,001,734,170	6,566	1,097,249,057	10,616,023
83.6 Grand Island 2	530	16,053,359	3,855	124,015,470	4,170	1,108,153,481	4,700	1,248,222,310	9,314,475
83.7 Grand Island 3	625	21,390,592	263	6,830,752	803	320,367,786	1,428	348,589,130	2,199,403
83.8 Grand Island 4	81	436,074	471	2,950,888	27	5,026,982	108	8,413,944	7,139,889
83.9 Grand Island 5	15	246,608	216	3,602,615	227	14,974,775	242	18,823,998	548,491
83.10 Grand Island 6	185	4,614,528	3,025	57,599,294	3,060	596,221,231	3,245	658,435,053	2,513,124
83.11 High Dens Rural Sub	481	18,282,776	277	8,832,594	728	233,217,704	1,209	260,333,074	1,029,893
83.12 Kuester Lake	71	2,105,000	0	0	70	21,577,365	141	23,682,365	43,040
83.13 Mh In Courts	0	0	1	7,500	900	20,794,758	900	20,802,258	2,424,599
83.14 Recreational	1	9,981	2	69,661	18	998,390	19	1,078,032	71,859
83.15 Rural	115	8,700,693	402	26,321,722	474	118,213,996	589	153,236,411	2,932,448
83.16 Rural Sub	187	10,069,200	706	32,068,982	763	198,650,521	950	240,788,703	4,320,917
83.17 Wood River	51	941,750	435	5,845,678	442	76,395,470	493	83,182,898	1,411,897
84 Residential Total	2,649	89,610,233	16,837	371,558,648	18,927	3,862,273,315	21,576	4,323,442,196	45,957,959

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Alda	4	111,877	41	1,875,625	42	19,977,450	46	21,964,952	854,919
85.2	Cairo	19	311,673	45	1,617,938	45	7,017,835	64	8,947,446	124,384
85.3	Doniphan	15	916,554	43	1,532,907	43	13,051,014	58	15,500,475	0
85.4	Gi Downtown	5	77,549	335	6,688,428	349	64,032,276	354	70,798,253	1,653,267
85.5	Grand Island	395	42,026,456	1,676	205,950,347	1,669	1,300,284,813	2,064	1,548,261,616	143,318,565
85.6	Grand Island 1	3	39,902	6	421,584	6	1,992,595	9	2,454,081	214,732
85.7	Grand Island 2	1	70,013	2	116,634	2	670,703	3	857,350	0
85.8	Grand Island 6	0	0	1	185,474	1	2,760,458	1	2,945,932	0
85.9	High Dens Rural Sub	6	22,707	1	93,825	1	143,013	7	259,545	0
85.10	Kuester Lake	0	0	0	0	1	806,994	1	806,994	0
85.11	Rural	45	4,147,513	80	13,927,958	157	106,737,264	202	124,812,735	5,249,791
85.12	Rural Sub	22	1,548,152	47	5,134,257	47	26,890,722	69	33,573,131	109,309
85.13	Wood River	14	189,860	78	2,226,632	84	46,523,066	98	48,939,558	2,929,589
86	Commercial Total	529	49,462,256	2,355	239,771,609	2,447	1,590,888,203	2,976	1,880,122,068	154,454,556

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	21,162.65	43.38%	32,362,214	44.52%	1,529.21
88. 1G	6,434.89	13.19%	9,838,751	13.54%	1,528.97
89. 2G1	4,320.78	8.86%	6,286,739	8.65%	1,455.00
90. 2G	13,036.91	26.72%	18,931,546	26.05%	1,452.15
91. 3G1	3,009.90	6.17%	4,153,644	5.71%	1,379.99
92. 3G	512.55	1.05%	707,296	0.97%	1,379.96
93. 4G1	109.54	0.22%	146,237	0.20%	1,335.01
94. 4G	194.76	0.40%	259,989	0.36%	1,334.92
95. Total	48,781.98	100.00%	72,686,416	100.00%	1,490.03
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	48,781.98	100.00%	72,686,416	100.00%	1,490.03
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	48,781.98	100.00%	72,686,416	100.00%	1,490.03

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

40 Hall

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,089,529,967	4,321,661,476	232,131,509	5.68%	45,859,101	4.55%
02. Recreational	1,365,731	1,780,720	414,989	30.39%	98,858	23.15%
03. Ag-Homesite Land, Ag-Res Dwelling	144,754,003	149,824,736	5,070,733	3.50%	2,062,476	2.08%
04. Total Residential (sum lines 1-3)	4,235,649,701	4,473,266,932	237,617,231	5.61%	48,020,435	4.48%
05. Commercial	1,603,231,142	1,744,470,432	141,239,290	8.81%	151,398,379	-0.63%
06. Industrial	132,826,772	135,651,636	2,824,864	2.13%	3,056,177	-0.17%
07. Total Commercial (sum lines 5-6)	1,736,057,914	1,880,122,068	144,064,154	8.30%	154,454,556	-0.60%
08. Ag-Farmsite Land, Outbuildings	51,446,950	47,046,326	-4,400,624	-8.55%	4,080,083	-16.48%
09. Minerals	27,001	27,001	0	0.00	0	0.00%
10. Non Ag Use Land	176,160	176,160	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	51,650,111	47,249,487	-4,400,624	-8.52%	4,080,083	-16.42%
12. Irrigated	1,281,175,439	1,369,874,246	88,698,807	6.92%		
13. Dryland	40,872,527	41,755,286	882,759	2.16%		
14. Grassland	71,219,417	72,686,416	1,466,999	2.06%		
15. Wasteland	2,936,643	2,987,701	51,058	1.74%		
16. Other Agland	4,225,974	4,096,314	-129,660	-3.07%		
17. Total Agricultural Land	1,400,430,000	1,491,399,963	90,969,963	6.50%		
18. Total Value of all Real Property (Locally Assessed)	7,423,787,726	7,892,038,450	468,250,724	6.31%	206,555,074	3.53%

2026 Assessment Survey for Hall County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
3.	Other full-time employees:
	7 with one open positions
4.	Other part-time employees:
	One
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$862,964
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$12,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$168,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	The budget for the computer system is maintained by the County IT Department.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$7,500
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS SEPTEMBER 2021
2.	CAMA software:
	MIPS SEPTEMBER 2021
3.	Personal Property software:
	MIPS SEPTEMBER 2021
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, http://grandislandne.map.beehere.net/
8.	Who maintains the GIS software and maps?
	County GIS Department
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry- Eagleview
10.	When was the aerial imagery last updated?
	2024

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 are zoned.
4.	When was zoning implemented?
	May 1942; updated 1967

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes - Stanard Appraisal and Lake Mac Assessment
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Recommendation of the assessor
4.	Have the existing contracts been approved by the PTA?
	No current contracts
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Appraisal service sets values for parcels under review with approval by county assessor.

2026 Residential Assessment Survey for Hall County

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

2026 Commercial Assessment Survey for Hall County

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

2026 Agricultural Assessment Survey for Hall County

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

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

2025 PLAN OF ASSESSMENT FOR HALL COUNTY ASSESSMENT YEARS 2026, 2027, AND 2028

REAL PROPERTY

There are several areas that I do not foresee changing on an annual basis. These include conducting an analysis of the unimproved agricultural land market, reviewing statistical analysis of property types for problem areas, sending questionnaires to buyers and sellers of recently sold properties, compiling sales books based on current sales, monitoring agricultural land sales to determine the need for additional market areas, and conducting pickup work.

2026

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

- **Residential:**
 1. We continually review valuations and assessment levels for problem areas and any necessary adjustments. Adjustments may be made by reviewing the subdivision, either in person or with pictometry.
 2. We will keep working on the 6-year review of properties. The field appraisal staff will continue reviewing by valuation group for 2026. They will focus on physically reviewing High Density Rural Subs and Grand Island 2. A detailed list can be provided upon request.
 3. We will continue to send out questionnaires to the owner of record before doing a subdivision in the 6-year review cycle. This gives us information about the home and notifies them when we are in the neighborhood. We have had a wonderful response to this.
 4. The new Pictometry flight was done in February of 2025. We will use Change Finder to locate and list any properties that have changed.
 5. I also plan on working on a new depreciation table for Hall County. I will conduct a study of arm's-length transactions and create a new depreciation table based on sales and condition. I have noticed an upward trend in older homes selling tremendously higher than the assessed value.
- **Agricultural Land:**
 1. Every year, we update ag land use and soil types (with our GIS department). The NRCS office sends us land updates with an overlay that the GIS department uses to notify us of any land use changes.
 2. We will also work with the GIS department to double-check acres, soil type, and land use in South Loup, Mayfield, Prairie Creek, and Lake Townships.

- **Commercial:**

1. Since a full commercial review was performed in 2019 through 2020, we will just continue to follow the market by studying sales. We will make any adjustments as needed. We plan on taking updated pictures of commercial properties. All commercial properties are currently being reviewed on Pictometry.
2. We are continuing to ‘clean up’ our commercial records. They should be finished by the end of the year.
3. We contract with Standard Appraisal for our large commercial permits. We will continue to do this.

2027

During calendar year 2027, the Assessor’s Office plans to accomplish the following:

- **Residential:**

1. We will continue using Change Finder to locate and list any properties that have changed since 2022.
2. We will keep working on the 6-year review cycle. They will be reviewed by valuation group. This year, we plan on physically reviewing Grand Island 3, Grand Island 4, and Grand Island 5. A detailed list can be provided upon request.
3. We continue to send out questionnaires to the owner of record before doing a subdivision in the 6-year review cycle. This gives us information about the home and notifies them when we are in the neighborhood.

- **Agricultural Land:**

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

- **Commercial:**

1. We will continue to follow the market by studying sales. We will make any adjustments as needed. We plan on taking updated pictures of commercial properties and reviewing them on Pictometry.

2. We would also like to measure and take updated pictures of all exempt properties so there is a detailed record of them.
3. We will continue to contract with Standard Appraisal for review of commercial permits.

2028

During calendar year 2028, the Assessor's Office plans to accomplish the following:

- **Residential:**

1. We will continue to review valuations and assessment levels for problem areas and make any necessary adjustments.
2. The field appraisal staff will keep working on the 6-year review work. The field appraisal staff plans on physically reviewing Rural Home Sites and Rural Subs. A detailed list can be provided upon request.
3. We will keep working with the Pictometry flight info. We will be using Change Finder to locate and list any properties that have changed since 2025. (if not already completed) There is a possibility of another flight in February 2027.
4. We would also like to measure and have pictures of all exempt properties so there is a detailed record of them.

- **Agricultural Land:**

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

- **Commercial:**

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

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

Real Estate	91.24%
Personal Property	4.94%
Centrally Assessed	<u>3.82%</u>
	100.00%

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

SPECIAL VALUATION METHODOLOGY

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