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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HALL COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Hall County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hall County.

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

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Kristi Wold, Hall County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods 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 on 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 a county assessor's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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 professionally accepted mass appraisal methods. 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.

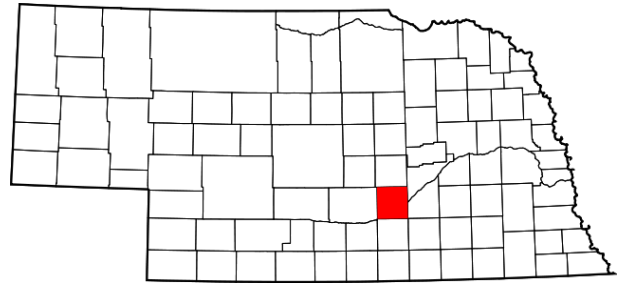
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

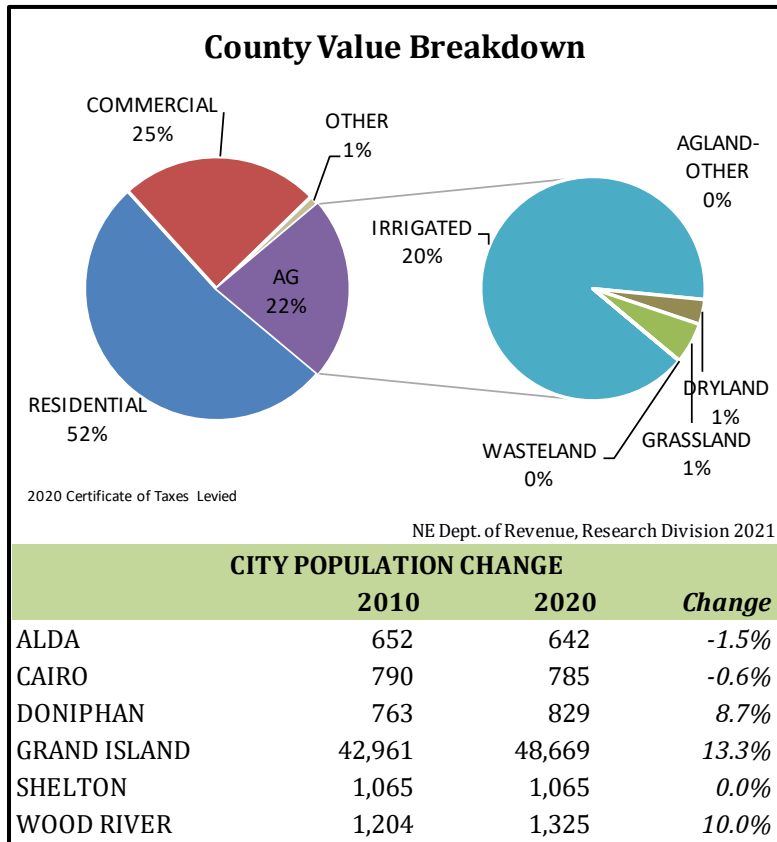
**Further information may be found in Exhibit 94*

County Overview

With a total area of 546 square miles, Hall County has 61,353 residents, per the Census Bureau Quick Facts for 2019, a 5% population increase over the 2010 U.S. Census. Reports indicate that 62% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$141,031 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hall County are located in and around the county seat of Grand Island. According to the U.S. Census Bureau, there are 1,889 employer establishments with total employment of 31,273.



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

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

2021 Residential Correlation for Hall County

Assessment Action

For the 2021 assessment year, desk and physical reviews were performed in the six valuation groups for Grand Island as well as Wood River and Doniphan. All rural homes and outbuildings were reviewed via desk review and pictometry. Kuester Lake, which is included in Valuation Group 14 was physically inspected and reviewed and put on Vanguard costing and depreciation.

All pick-up work was completed and placed on the 2021 assessment roll.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed to determine if all arm's-length sales are made available for measurement. The usability rate for residential is slightly higher than typical, but not uncommon, in larger counties where there are larger sample of sales.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. Currently there are 14 valuation groups recognized by the county assessor, with Grand Island separated into six groups to recognize the different characteristics.

Frequency of the six-year inspection and review cycle of the county is also evaluated. Agricultural land improvements are not in compliance with the review requirement; however, the county assessor has a plan in place for the remainder of these parcels to be reviewed for the 2021 assessment year.

The currency of the appraisal tables are also reviewed. For the 2021 assessment year, all of Grand Island, along with Wood River, Doniphan and High Density rural subdivisions will be put on Vanguard costing, as well as updated to 2020 depreciation tables.

Currently the county assessor does not have a written valuation methodology on file, but there are plans are to begin a methodology.

2021 Residential Correlation for Hall County

Description of Analysis

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

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

The statistical profile consists of 1,713 qualified sales with each of the 14 valuation groups represented. All three measures of central tendency are within the acceptable range. All valuation groups have a median within the acceptable range, with exception of Valuation Group 11, with only two sales. The qualitative statistics for each valuation group generally support appraisal uniformity.

Comparison of the statistics and the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) indicates that both the sold properties and the abstract changed similarly.

2021 Residential Correlation for Hall County

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	642	91.59	97.98	92.80	20.89	105.58
2	393	94.77	94.64	94.64	09.04	100.00
3	105	95.85	96.23	94.17	11.15	102.19
4	33	95.38	94.61	94.48	05.06	100.14
5	15	93.82	113.71	98.53	36.35	115.41
6	305	91.63	94.77	92.83	14.09	102.09
7	42	98.13	101.07	100.56	16.58	100.51
8	12	98.98	106.72	101.15	14.91	105.51
9	33	94.29	99.23	100.73	13.94	98.51
10	22	92.85	107.70	92.27	35.53	116.72
11	2	102.34	102.34	91.30	25.17	112.09
12	15	92.78	97.70	94.42	15.14	103.47
13	30	93.70	90.93	88.05	14.82	103.27
14	64	92.08	93.05	91.98	10.14	101.16
____ALL____	1,713	93.17	96.59	93.75	15.61	103.03

Level of Value

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

2021 Commercial Correlation for Hall County

Assessment Actions

For the 2021 assessment year, the contract appraiser completed the reappraisal of the remaining commercial properties within the county; this was a two-year project that began in 2020. The properties were physically inspected and reviewed with new measurements and photos taken. The Vanguard costing was applied, with the manual level adjusted and new depreciation implemented.

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

Assessment Practice Review

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

Sales verification and qualification is also looked at for the commercial class, the usability rates in the class are higher than typical. However, it should be noted, Hall County is a larger county with several commercial sales in a single year. There are several outlier sales in the sample; however, the review indicated that sales were properly qualified. Eight valuation groups are recognized by the county assessor with Grand Island separated into two groups to recognize the different characteristics.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. For the 2021 assessment year, the remaining commercial class was reviewed and inspected.

A review of the current commercial appraisal tables show that cost tables are dated 2008 based on Vanguard costing, the manual level is adjusted to trend the cost tables to current economic conditions. Lot values are dated 2016 and depreciation is 2020 for all commercial properties.

The county assessor does apply the income approach to income properties that the contract appraiser was able to collect the information from. The cost approach to value, using the Computer-Assisted Mass Appraisal (CAMA) cost tables with market derived depreciation tables, is used for the remaining valuation of the commercial class of property.

2021 Commercial Correlation for Hall County

Description of Analysis

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

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

The statistical analysis of qualified commercial sales consists of 179 sales with the median in the range, while the weighted mean is just below at 91%. The mean is high at 102%, which is attributed to outlier sales.

Review of the valuation groups indicates that only Valuation Groups 1 and 99 have sufficient samples of sales. Both COD's support assessment uniformity, the PRD in Valuation Group 1 is high, but can be attributed to high dollar sales. Hypothetically removing the sales selling for \$3 million dollars and over, improves the PRD substantially. The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates the sold properties increased 5% more. This was a two-year reappraisal project with a portion of property values being implemented last year. It is unclear whether the sales file proportionally reflects the population of commercial properties in terms of occupancies codes reappraised this year. A review of the sales supported that both increases and decreases were needed to individual properties, after several years of blanket adjustments to the commercial class to maintain an acceptable appraisal level. It is believed that the reappraisal was necessary to improve the commercial assessments. Both Grand Island valuation groups make up the majority of the commercial class and both appear to have moved similarly, and relative to the market. The Property Assessment Division (Division) will continue to review for equalization, however, based on the statistical analysis and the information known currently the values are believed to be uniform for the commercial class of property.

2021 Commercial Correlation for Hall County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	123	98.22	100.79	90.29	17.68	111.63
2	2	130.06	130.06	129.40	15.72	100.51
3	7	98.05	92.86	89.04	10.75	104.29
4	6	100.32	114.20	140.77	20.01	81.13
5	4	100.75	97.46	98.52	07.25	98.92
6	3	122.21	148.50	56.47	62.36	262.97
7	4	97.14	100.16	96.70	19.60	103.58
99	30	99.66	98.30	95.27	12.74	103.18
____ALL____	179	98.53	101.55	90.58	17.78	112.11

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Hall County is 99%.

2021 Agricultural Correlation for Hall County

Assessment Actions

Land use changes and pick-up work were the only assessment actions in the agricultural class for 2021.

Assessment Practice Review

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

The frequency of the six-year inspection and review cycle was discussed. For 2020, just the rural parcels with no homes were inspected and reviewed. For 2021, all rural homes and outbuildings are being reviewed via desk review and pictometry. If anything looks out of line, a physical review of the property is performed. A systematical land use review is in place.

The costing and depreciation for the agricultural outbuildings is outdated, but a plan is in place for updates to these properties. Historically, the county assessor has utilized factor adjustments to keep pace with rising market values. Site values are the same for both agricultural and rural residential dwellings.

The Hall County Assessor utilizes one market area for the agricultural class of property as no unique market attributes have been recognized, however this is studied each year. There are three special value applications on file; however, the county currently does not have special value assigned to any parcels. The assessor has a written special valuation methodology on file.

Description of Analysis

The agricultural statistics consist of 64 qualified sales. Two of the three measures of central tendency are in the acceptable range, while the mean is slightly above the range. The qualitative statistics are acceptable for the agricultural land class.

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

Equalization and Quality of Assessment

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

2021 Agricultural Correlation for Hall County

Review of the statistical sample, comparable counties, and assessment practices indicate that Hall County has achieved equalization. The quality of assessment in the agricultural land class of property in Hall County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	54	71.17	76.48	71.76	17.94	106.58
1	54	71.17	76.48	71.76	17.94	106.58
<u>Dry</u>						
County	3	73.17	74.18	71.70	15.33	103.46
1	3	73.17	74.18	71.70	15.33	103.46
<u>Grass</u>						
County	1	59.01	59.01	59.01	00.00	100.00
1	1	59.01	59.01	59.01	00.00	100.00
<u>ALL</u>						
	64	71.68	76.62	71.64	19.17	106.95

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hall County is 72%.

2021 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	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, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Hall County

Residential Real Property - Current

Number of Sales	1713	Median	93.17
Total Sales Price	\$298,121,939	Mean	96.59
Total Adj. Sales Price	\$298,121,939	Wgt. Mean	93.75
Total Assessed Value	\$279,478,870	Average Assessed Value of the Base	\$137,019
Avg. Adj. Sales Price	\$174,035	Avg. Assessed Value	\$163,152

Confidence Interval - Current

95% Median C.I	92.61 to 93.98
95% Wgt. Mean C.I	92.97 to 94.53
95% Mean C.I	95.38 to 97.80
% of Value of the Class of all Real Property Value in the County	50.60
% of Records Sold in the Study Period	8.48
% of Value Sold in the Study Period	10.10

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	1,709	92	92.43
2019	1,927	93	92.68
2018	1,962	95	95.01
2017	1,817	92	92.13

2021 Commission Summary for Hall County

Commercial Real Property - Current

Number of Sales	179	Median	98.53
Total Sales Price	\$108,938,932	Mean	101.55
Total Adj. Sales Price	\$108,938,932	Wgt. Mean	90.58
Total Assessed Value	\$98,680,278	Average Assessed Value of the Base	\$472,499
Avg. Adj. Sales Price	\$608,597	Avg. Assessed Value	\$551,286

Confidence Interval - Current

95% Median C.I	97.79 to 100.00
95% Wgt. Mean C.I	82.45 to 98.72
95% Mean C.I	96.69 to 106.41
% of Value of the Class of all Real Property Value in the County	25.32
% of Records Sold in the Study Period	6.11
% of Value Sold in the Study Period	7.12

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	182	94	93.57
2019	180	93	93.29
2018	178	97	97.06
2017	164	0	95.03

**40 Hall
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 1,713
 Total Sales Price : 298,121,939
 Total Adj. Sales Price : 298,121,939
 Total Assessed Value : 279,478,870
 Avg. Adj. Sales Price : 174,035
 Avg. Assessed Value : 163,152

MEDIAN : 93
 WGT. MEAN : 94
 MEAN : 97
 COD : 15.61
 PRD : 103.03

COV : 26.39
 STD : 25.49
 Avg. Abs. Dev : 14.54
 MAX Sales Ratio : 440.70
 MIN Sales Ratio : 25.50

95% Median C.I. : 92.61 to 93.98
 95% Wgt. Mean C.I. : 92.97 to 94.53
 95% Mean C.I. : 95.38 to 97.80

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	209	97.34	103.35	99.55	17.10	103.82	61.21	280.01	95.21 to 99.67	157,539	156,823
01-JAN-19 To 31-MAR-19	120	96.55	99.73	97.31	15.38	102.49	62.05	193.41	93.25 to 100.34	170,470	165,890
01-APR-19 To 30-JUN-19	174	92.89	96.12	93.81	13.42	102.46	58.22	193.97	89.72 to 95.53	164,844	154,641
01-JUL-19 To 30-SEP-19	260	93.01	96.12	92.67	15.69	103.72	26.42	440.70	91.39 to 94.47	177,975	164,933
01-OCT-19 To 31-DEC-19	220	94.88	97.07	94.80	13.82	102.39	31.32	234.64	92.61 to 96.70	179,482	170,141
01-JAN-20 To 31-MAR-20	177	92.98	96.53	93.36	15.21	103.40	64.15	193.96	90.26 to 95.64	163,846	152,968
01-APR-20 To 30-JUN-20	220	92.80	97.76	95.24	15.98	102.65	25.50	232.43	90.71 to 95.19	179,978	171,413
01-JUL-20 To 30-SEP-20	333	88.64	90.78	88.80	15.75	102.23	54.53	351.31	86.14 to 90.31	185,290	164,531
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	763	94.53	98.67	95.43	15.72	103.40	26.42	440.70	93.39 to 95.60	168,202	160,515
01-OCT-19 To 30-SEP-20	950	92.17	94.92	92.47	15.41	102.65	25.50	351.31	91.12 to 92.98	178,720	165,269
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	774	93.81	96.95	94.24	14.70	102.88	26.42	440.70	92.89 to 94.93	174,288	164,248
<u>ALL</u>	1,713	93.17	96.59	93.75	15.61	103.03	25.50	440.70	92.61 to 93.98	174,035	163,152

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	642	91.59	97.98	92.80	20.89	105.58	26.42	351.31	89.48 to 92.78	119,883	111,250
2	393	94.77	94.64	94.64	09.04	100.00	63.44	179.11	93.72 to 95.64	236,623	223,933
3	105	95.85	96.23	94.17	11.15	102.19	60.00	160.32	94.47 to 98.70	290,450	273,516
4	33	95.38	94.61	94.48	05.06	100.14	68.16	109.33	92.88 to 97.69	219,089	206,986
5	15	93.82	113.71	98.53	36.35	115.41	66.41	227.42	78.75 to 157.50	44,127	43,477
6	305	91.63	94.77	92.83	14.09	102.09	25.50	224.29	89.17 to 93.24	152,893	141,927
7	42	98.13	101.07	100.56	16.58	100.51	62.72	189.92	91.58 to 101.96	153,743	154,601
8	12	98.98	106.72	101.15	14.91	105.51	76.41	172.21	95.19 to 105.16	59,313	59,994
9	33	94.29	99.23	100.73	13.94	98.51	67.03	191.09	90.29 to 98.70	148,112	149,201
10	22	92.85	107.70	92.27	35.53	116.72	55.62	440.70	78.34 to 100.69	170,791	157,584
11	2	102.34	102.34	91.30	25.17	112.09	76.58	128.10	N/A	12,250	11,185
12	15	92.78	97.70	94.42	15.14	103.47	75.37	132.89	80.42 to 102.21	240,347	226,933
13	30	93.70	90.93	88.05	14.82	103.27	31.32	156.67	84.41 to 98.33	226,449	199,392
14	64	92.08	93.05	91.98	10.14	101.16	61.37	141.23	88.33 to 94.58	264,155	242,964
<u>ALL</u>	1,713	93.17	96.59	93.75	15.61	103.03	25.50	440.70	92.61 to 93.98	174,035	163,152

**40 Hall
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 1,713	MEDIAN : 93	COV : 26.39	95% Median C.I. : 92.61 to 93.98
Total Sales Price : 298,121,939	WGT. MEAN : 94	STD : 25.49	95% Wgt. Mean C.I. : 92.97 to 94.53
Total Adj. Sales Price : 298,121,939	MEAN : 97	Avg. Abs. Dev : 14.54	95% Mean C.I. : 95.38 to 97.80
Total Assessed Value : 279,478,870			
Avg. Adj. Sales Price : 174,035	COD : 15.61	MAX Sales Ratio : 440.70	
Avg. Assessed Value : 163,152	PRD : 103.03	MIN Sales Ratio : 25.50	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,689	93.20	96.49	93.78	15.40	102.89	25.50	440.70	92.61 to 94.00	175,796	164,854
06	2	102.34	102.34	91.30	25.17	112.09	76.58	128.10	N/A	12,250	11,185
07	22	91.98	103.51	86.30	30.42	119.94	64.60	227.42	74.54 to 109.57	53,580	46,240
<u>ALL</u>	<u>1,713</u>	<u>93.17</u>	<u>96.59</u>	<u>93.75</u>	<u>15.61</u>	<u>103.03</u>	<u>25.50</u>	<u>440.70</u>	<u>92.61 to 93.98</u>	<u>174,035</u>	<u>163,152</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	5	157.50	168.20	173.81	17.39	96.77	128.10	227.42	N/A	9,550	16,598
Less Than 30,000	21	128.10	149.04	146.20	43.74	101.94	66.41	440.70	94.07 to 179.32	19,331	28,261
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,713	93.17	96.59	93.75	15.61	103.03	25.50	440.70	92.61 to 93.98	174,035	163,152
Greater Than 14,999	1,708	93.15	96.38	93.73	15.42	102.83	25.50	440.70	92.54 to 93.92	174,517	163,581
Greater Than 29,999	1,692	93.10	95.94	93.67	14.96	102.42	25.50	351.31	92.54 to 93.81	175,955	164,826
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	5	157.50	168.20	173.81	17.39	96.77	128.10	227.42	N/A	9,550	16,598
15,000 TO 29,999	16	108.11	143.06	142.52	53.90	100.38	66.41	440.70	78.75 to 179.32	22,388	31,906
30,000 TO 59,999	76	137.01	143.29	138.86	31.11	103.19	58.66	351.31	114.09 to 152.48	46,406	64,439
60,000 TO 99,999	233	99.17	105.37	104.41	19.71	100.92	62.46	223.31	96.85 to 101.36	79,893	83,416
100,000 TO 149,999	423	87.90	89.70	89.53	14.55	100.19	54.53	193.97	85.73 to 89.19	126,782	113,512
150,000 TO 249,999	667	91.72	91.49	91.78	10.52	99.68	25.50	160.32	90.31 to 92.77	190,226	174,584
250,000 TO 499,999	279	95.69	95.77	95.71	08.30	100.06	31.32	191.09	94.94 to 97.63	310,035	296,741
500,000 TO 999,999	14	86.01	85.86	85.22	11.51	100.75	68.54	102.69	73.40 to 98.84	611,743	521,325
1,000,000 +											
<u>ALL</u>	<u>1,713</u>	<u>93.17</u>	<u>96.59</u>	<u>93.75</u>	<u>15.61</u>	<u>103.03</u>	<u>25.50</u>	<u>440.70</u>	<u>92.61 to 93.98</u>	<u>174,035</u>	<u>163,152</u>

**40 Hall
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 179
 Total Sales Price : 108,938,932
 Total Adj. Sales Price : 108,938,932
 Total Assessed Value : 98,680,278
 Avg. Adj. Sales Price : 608,597
 Avg. Assessed Value : 551,286

MEDIAN : 99
 WGT. MEAN : 91
 MEAN : 102
 COD : 17.78
 PRD : 112.11

COV : 32.66
 STD : 33.17
 Avg. Abs. Dev : 17.52
 MAX Sales Ratio : 296.15
 MIN Sales Ratio : 15.80

95% Median C.I. : 97.79 to 100.00
 95% Wgt. Mean C.I. : 82.45 to 98.72
 95% Mean C.I. : 96.69 to 106.41

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DATE OF SALE *	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-17 To 31-DEC-17	12	102.28	96.60	80.82	19.58	119.52	34.24	150.60	82.07 to 110.50	599,083	484,150
01-JAN-18 To 31-MAR-18	14	96.82	91.57	89.74	15.32	102.04	37.16	150.51	65.88 to 100.56	665,261	597,033
01-APR-18 To 30-JUN-18	19	100.00	99.63	98.71	10.13	100.93	33.71	153.77	97.26 to 102.14	529,263	522,423
01-JUL-18 To 30-SEP-18	18	105.78	119.23	104.70	28.04	113.88	57.30	275.96	96.47 to 138.56	606,171	634,643
01-OCT-18 To 31-DEC-18	21	94.84	85.89	73.35	17.59	117.10	47.34	114.33	60.60 to 100.00	1,387,704	1,017,876
01-JAN-19 To 31-MAR-19	11	102.20	115.03	105.03	18.81	109.52	87.90	191.22	92.77 to 140.49	411,000	431,683
01-APR-19 To 30-JUN-19	7	104.03	112.52	115.35	12.72	97.55	94.55	142.70	94.55 to 142.70	160,143	184,719
01-JUL-19 To 30-SEP-19	17	95.58	114.54	99.33	26.52	115.31	56.34	296.15	92.91 to 108.33	943,467	937,122
01-OCT-19 To 31-DEC-19	15	98.99	93.03	91.77	12.45	101.37	15.80	119.13	90.50 to 103.68	456,022	418,476
01-JAN-20 To 31-MAR-20	16	96.46	94.31	90.02	11.76	104.77	35.98	126.72	91.84 to 103.00	232,910	209,659
01-APR-20 To 30-JUN-20	10	99.24	103.61	101.78	16.73	101.80	69.57	190.98	77.89 to 110.56	284,550	289,613
01-JUL-20 To 30-SEP-20	19	98.12	102.79	100.73	14.83	102.05	64.94	211.00	94.64 to 105.61	380,742	383,503
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	63	99.27	102.86	94.79	19.23	108.51	33.71	275.96	97.79 to 101.93	594,758	563,776
01-OCT-18 To 30-SEP-19	56	98.37	103.64	85.29	20.31	121.51	47.34	296.15	94.84 to 102.20	907,549	774,072
01-OCT-19 To 30-SEP-20	60	98.41	98.23	95.97	13.77	102.35	15.80	211.00	95.64 to 100.58	344,108	330,240
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	72	98.17	98.96	85.97	18.47	115.11	33.71	275.96	97.11 to 100.00	825,313	709,493
01-JAN-19 To 31-DEC-19	50	99.04	107.91	99.05	19.13	108.94	15.80	296.15	95.61 to 103.59	570,425	564,995
<u>ALL</u>	179	98.53	101.55	90.58	17.78	112.11	15.80	296.15	97.79 to 100.00	608,597	551,286

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	123	98.22	100.79	90.29	17.68	111.63	15.80	296.15	97.26 to 99.81	806,495	728,189
2	2	130.06	130.06	129.40	15.72	100.51	109.61	150.51	N/A	31,000	40,114
3	7	98.05	92.86	89.04	10.75	104.29	65.92	113.33	65.92 to 113.33	225,714	200,970
4	6	100.32	114.20	140.77	20.01	81.13	91.84	198.95	91.84 to 198.95	68,333	96,196
5	4	100.75	97.46	98.52	07.25	98.92	81.67	106.67	N/A	101,250	99,750
6	3	122.21	148.50	56.47	62.36	262.97	47.34	275.96	N/A	263,667	148,893
7	4	97.14	100.16	96.70	19.60	103.58	65.88	140.49	N/A	314,412	304,043
99	30	99.66	98.30	95.27	12.74	103.18	35.98	179.89	95.58 to 103.00	174,482	166,232
<u>ALL</u>	179	98.53	101.55	90.58	17.78	112.11	15.80	296.15	97.79 to 100.00	608,597	551,286

**40 Hall
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 MIN Sales Ratio : 15.80

95% Median C.I. : 97.79 to 100.00
 95% Wgt. Mean C.I. : 82.45 to 98.72
 95% Mean C.I. : 96.69 to 106.41

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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	11	93.74	101.40	90.91	19.72	111.54	64.94	198.95	77.89 to 107.82	444,627	404,193
03	168	98.68	101.56	90.57	17.65	112.13	15.80	296.15	97.79 to 100.00	619,334	560,918
04											
<u>ALL</u>	179	98.53	101.55	90.58	17.78	112.11	15.80	296.15	97.79 to 100.00	608,597	551,286

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	122.21	122.21	122.21	00.00	100.00	122.21	122.21	N/A	14,000	17,109
Less Than 30,000	5	122.21	148.50	165.16	34.79	89.91	101.93	275.96	N/A	18,200	30,059
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	179	98.53	101.55	90.58	17.78	112.11	15.80	296.15	97.79 to 100.00	608,597	551,286
Greater Than 14,999	178	98.51	101.44	90.58	17.74	111.99	15.80	296.15	97.79 to 99.90	611,938	554,287
Greater Than 29,999	174	98.24	100.20	90.52	16.88	110.69	15.80	296.15	97.27 to 99.71	625,563	566,264
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	122.21	122.21	122.21	00.00	100.00	122.21	122.21	N/A	14,000	17,109
15,000 TO 29,999	4	121.21	155.08	172.97	43.85	89.66	101.93	275.96	N/A	19,250	33,296
30,000 TO 59,999	9	109.61	106.51	104.71	26.30	101.72	43.80	153.77	65.88 to 150.51	40,739	42,658
60,000 TO 99,999	18	99.88	100.98	100.77	06.46	100.21	81.67	114.33	95.79 to 105.60	76,031	76,620
100,000 TO 149,999	24	99.59	100.28	99.57	10.85	100.71	57.30	150.60	97.11 to 103.68	119,021	118,507
150,000 TO 249,999	41	102.03	103.56	103.72	14.51	99.85	15.80	198.95	96.14 to 105.43	187,396	194,374
250,000 TO 499,999	36	98.08	99.65	98.54	19.73	101.13	35.98	191.22	92.91 to 99.71	351,289	346,155
500,000 TO 999,999	16	95.99	110.22	109.52	28.56	100.64	47.34	296.15	85.26 to 100.59	698,203	764,641
1,000,000 +	30	96.31	88.52	84.20	15.77	105.13	34.24	138.56	91.34 to 97.79	2,425,179	2,041,919
<u>ALL</u>	179	98.53	101.55	90.58	17.78	112.11	15.80	296.15	97.79 to 100.00	608,597	551,286

40 Hall
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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MEAN : 102
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PRD : 112.11

COV : 32.66
STD : 33.17
Avg. Abs. Dev : 17.52
MAX Sales Ratio : 296.15
MIN Sales Ratio : 15.80

95% Median C.I. : 97.79 to 100.00
95% Wgt. Mean C.I. : 82.45 to 98.72
95% Mean C.I. : 96.69 to 106.41

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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
303	2	81.89	81.89	59.91	31.20	136.69	56.34	107.44	N/A	1,773,750	1,062,589
309	1	103.74	103.74	103.74	00.00	100.00	103.74	103.74	N/A	100,000	103,742
311	1	47.34	47.34	47.34	00.00	100.00	47.34	47.34	N/A	750,000	355,061
313	2	201.67	201.67	164.90	46.85	122.30	107.18	296.15	N/A	1,216,936	2,006,779
319	2	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	2,965,000	2,899,616
323	2	101.93	101.93	101.93	00.00	100.00	101.93	101.93	N/A	15,000	15,289
326	3	83.94	105.54	112.02	27.21	94.22	82.07	150.60	N/A	78,333	87,752
330	1	37.16	37.16	37.16	00.00	100.00	37.16	37.16	N/A	1,120,000	416,177
336	2	103.19	103.19	89.70	36.16	115.04	65.88	140.49	N/A	31,324	28,097
341	5	94.84	91.91	89.72	05.29	102.44	79.49	99.57	N/A	1,110,400	996,246
343	2	66.86	66.86	77.45	49.58	86.33	33.71	100.00	N/A	220,500	170,781
344	32	99.64	100.17	84.83	20.10	118.08	15.80	190.98	95.84 to 103.97	601,142	509,946
349	3	98.21	100.43	99.32	02.76	101.12	97.48	105.61	N/A	643,500	639,094
350	3	98.73	110.49	131.08	14.98	84.29	94.18	138.56	N/A	506,667	664,140
352	12	95.78	102.40	91.18	19.40	112.31	64.94	198.95	83.06 to 107.82	412,575	376,177
353	25	100.03	98.43	96.73	14.73	101.76	35.98	191.22	94.48 to 102.53	470,866	455,490
384	6	116.99	122.27	116.27	19.55	105.16	97.11	153.77	97.11 to 153.77	69,167	80,418
386	6	96.07	94.74	92.59	03.64	102.32	85.26	100.56	85.26 to 100.56	269,917	249,923
391	1	109.61	109.61	109.61	00.00	100.00	109.61	109.61	N/A	32,000	35,076
392	1	102.92	102.92	102.92	00.00	100.00	102.92	102.92	N/A	122,000	125,559
406	15	99.90	112.47	97.70	21.14	115.12	65.92	275.96	97.26 to 110.56	236,733	231,300
408	1	92.91	92.91	92.91	00.00	100.00	92.91	92.91	N/A	470,000	436,657
410	14	98.00	103.16	99.81	10.60	103.36	77.31	142.70	94.52 to 114.29	281,571	281,032
419	2	101.41	101.41	100.06	01.58	101.35	99.81	103.00	N/A	352,500	352,701
442	5	95.51	97.15	98.00	04.80	99.13	91.84	103.68	N/A	121,000	118,576
443	1	99.71	99.71	99.71	00.00	100.00	99.71	99.71	N/A	375,000	373,905
446	2	82.10	82.10	72.88	26.19	112.65	60.60	103.59	N/A	6,752,889	4,921,792
470	1	43.80	43.80	43.80	00.00	100.00	43.80	43.80	N/A	45,000	19,708
471	1	97.91	97.91	97.91	00.00	100.00	97.91	97.91	N/A	545,000	533,597
494	2	98.88	98.88	96.73	02.44	102.22	96.47	101.28	N/A	3,708,776	3,587,339
528	11	98.22	100.68	94.61	13.48	106.42	55.64	154.83	92.32 to 111.53	347,318	328,593
530	3	99.24	97.81	94.94	02.34	103.02	93.62	100.58	N/A	791,500	751,439
594	3	98.49	103.15	101.87	05.55	101.26	97.27	113.69	N/A	2,019,167	2,056,828
595	2	168.86	168.86	187.28	24.96	90.16	126.72	211.00	N/A	417,500	781,902
851	3	79.68	70.87	40.79	26.97	173.74	34.24	98.70	N/A	923,333	376,599

40 Hall
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 179
 Total Sales Price : 108,938,932
 Total Adj. Sales Price : 108,938,932
 Total Assessed Value : 98,680,278
 Avg. Adj. Sales Price : 608,597
 Avg. Assessed Value : 551,286

MEDIAN : 99
 WGT. MEAN : 91
 MEAN : 102
 COD : 17.78
 PRD : 112.11

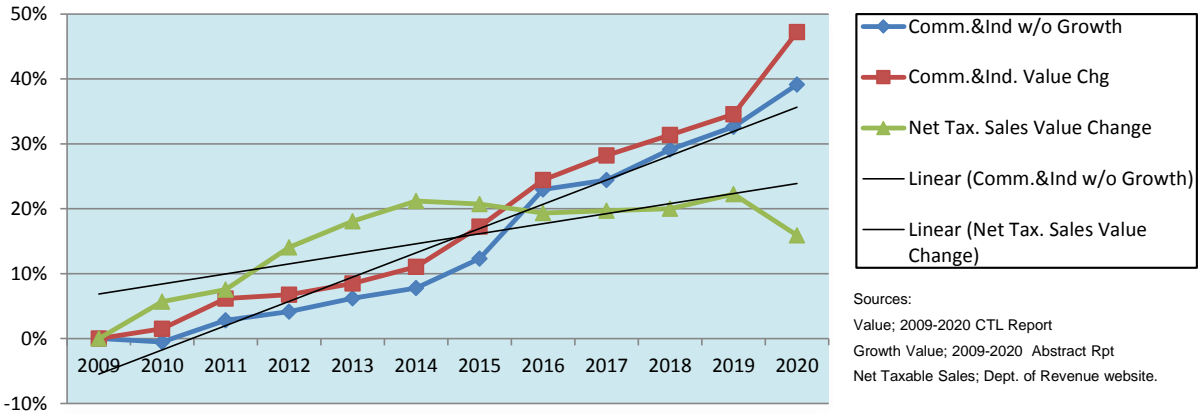
COV : 32.66
 STD : 33.17
 Avg. Abs. Dev : 17.52
 MAX Sales Ratio : 296.15
 MIN Sales Ratio : 15.80

95% Median C.I. : 97.79 to 100.00
 95% Wgt. Mean C.I. : 82.45 to 98.72
 95% Mean C.I. : 96.69 to 106.41

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999	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	120,000	105,198
ALL	179	98.53	101.55	90.58	17.78	112.11	15.80	296.15	97.79 to 100.00	608,597	551,286

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 822,668,383	\$ 31,157,730		\$ 791,510,653	--	\$ 923,152,185	--
2009	\$ 860,669,200	\$ 27,284,342	3.17%	\$ 833,384,858	--	\$ 885,019,667	--
2010	\$ 873,581,530	\$ 17,431,609	2.00%	\$ 856,149,921	-0.53%	\$ 935,382,645	5.69%
2011	\$ 913,941,631	\$ 29,047,066	3.18%	\$ 884,894,565	1.30%	\$ 951,903,812	1.77%
2012	\$ 918,865,904	\$ 22,394,592	2.44%	\$ 896,471,312	-1.91%	\$ 1,009,596,541	6.06%
2013	\$ 933,736,605	\$ 19,717,597	2.11%	\$ 914,019,008	-0.53%	\$ 1,045,082,034	3.51%
2014	\$ 955,806,956	\$ 27,952,459	2.92%	\$ 927,854,497	-0.63%	\$ 1,072,666,156	2.64%
2015	\$ 1,009,313,784	\$ 42,711,120	4.23%	\$ 966,602,664	1.13%	\$ 1,068,595,488	-0.38%
2016	\$ 1,071,007,558	\$ 12,438,600	1.16%	\$ 1,058,568,958	4.88%	\$ 1,056,095,617	-1.17%
2017	\$ 1,103,547,269	\$ 32,634,741	2.96%	\$ 1,070,912,528	-0.01%	\$ 1,059,439,844	0.32%
2018	\$ 1,130,896,413	\$ 19,672,353	1.74%	\$ 1,111,224,060	0.70%	\$ 1,062,071,509	0.25%
2019	\$ 1,158,324,381	\$ 16,662,908	1.44%	\$ 1,141,661,473	0.95%	\$ 1,082,046,534	1.88%
2020	\$ 1,267,104,019	\$ 69,635,857	5.50%	\$ 1,197,468,162	3.38%	\$ 1,025,857,275	-5.19%
Ann %chg	3.01%			Average	0.53%	2.03%	2.06%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.53%	1.50%	5.69%
2011	2.81%	6.19%	7.56%
2012	4.16%	6.76%	14.08%
2013	6.20%	8.49%	18.09%
2014	7.81%	11.05%	21.20%
2015	12.31%	17.27%	20.74%
2016	22.99%	24.44%	19.33%
2017	24.43%	28.22%	19.71%
2018	29.11%	31.40%	20.01%
2019	32.65%	34.58%	22.26%
2020	39.13%	47.22%	15.91%

County Number	40
County Name	Hall

40 Hall
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 64
Total Sales Price : 47,189,180
Total Adj. Sales Price : 47,189,180
Total Assessed Value : 33,805,636
Avg. Adj. Sales Price : 737,331
Avg. Assessed Value : 528,213

MEDIAN : 72
WGT. MEAN : 72
MEAN : 77
COD : 19.17
PRD : 106.95

COV : 28.15
STD : 21.57
Avg. Abs. Dev : 13.74
MAX Sales Ratio : 173.70
MIN Sales Ratio : 35.15

95% Median C.I. : 68.29 to 74.23
95% Wgt. Mean C.I. : 65.24 to 78.04
95% Mean C.I. : 71.34 to 81.90

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	4	102.08	92.57	68.91	18.82	134.33	47.92	118.19	N/A	981,964	676,688
01-JAN-18 To 31-MAR-18	8	72.54	78.81	74.11	16.05	106.34	62.77	128.93	62.77 to 128.93	877,796	650,551
01-APR-18 To 30-JUN-18	9	71.87	78.92	74.94	14.72	105.31	64.98	105.43	66.82 to 96.68	576,210	431,801
01-JUL-18 To 30-SEP-18	4	61.19	64.42	66.47	09.79	96.92	57.85	77.46	N/A	289,742	192,600
01-OCT-18 To 31-DEC-18	8	66.17	68.73	65.78	22.53	104.48	35.31	103.23	35.31 to 103.23	727,799	478,721
01-JAN-19 To 31-MAR-19	5	66.30	67.33	67.59	03.35	99.62	63.58	72.44	N/A	932,012	629,939
01-APR-19 To 30-JUN-19	3	80.27	106.45	91.65	44.97	116.15	65.39	173.70	N/A	696,071	637,924
01-JUL-19 To 30-SEP-19	1	70.64	70.64	70.64	00.00	100.00	70.64	70.64	N/A	1,220,000	861,795
01-OCT-19 To 31-DEC-19	4	76.01	79.23	80.11	10.09	98.90	70.29	94.63	N/A	514,236	411,949
01-JAN-20 To 31-MAR-20	8	74.77	75.10	74.49	14.59	100.82	57.07	97.85	57.07 to 97.85	798,137	594,519
01-APR-20 To 30-JUN-20	6	72.54	69.83	65.30	15.99	106.94	35.15	94.63	35.15 to 94.63	780,879	509,916
01-JUL-20 To 30-SEP-20	4	69.30	80.42	67.85	23.81	118.53	61.92	121.15	N/A	744,030	504,849
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	25	71.87	78.75	72.67	20.04	108.37	47.92	128.93	66.82 to 80.17	691,803	502,711
01-OCT-18 To 30-SEP-19	17	68.29	75.09	70.74	21.97	106.15	35.31	173.70	61.92 to 80.27	811,216	573,825
01-OCT-19 To 30-SEP-20	22	72.77	75.38	71.31	15.86	105.71	35.15	121.15	66.62 to 80.85	731,974	521,947
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	29	70.85	74.08	71.34	17.02	103.84	35.31	128.93	64.94 to 77.46	661,711	472,096
01-JAN-19 To 31-DEC-19	13	70.64	80.28	75.54	18.86	106.27	63.58	173.70	66.04 to 80.27	771,171	582,543
<u>ALL</u>	64	71.68	76.62	71.64	19.17	106.95	35.15	173.70	68.29 to 74.23	737,331	528,213

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	64	71.68	76.62	71.64	19.17	106.95	35.15	173.70	68.29 to 74.23	737,331	528,213
<u>ALL</u>	64	71.68	76.62	71.64	19.17	106.95	35.15	173.70	68.29 to 74.23	737,331	528,213

40 Hall
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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MEAN : 77
COD : 19.17
PRD : 106.95

COV : 28.15
STD : 21.57
Avg. Abs. Dev : 13.74
MAX Sales Ratio : 173.70
MIN Sales Ratio : 35.15

95% Median C.I. : 68.29 to 74.23
95% Wgt. Mean C.I. : 65.24 to 78.04
95% Mean C.I. : 71.34 to 81.90

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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	45	71.49	76.49	71.49	18.10	106.99	35.31	173.70	67.61 to 76.51	787,788	563,207
1	45	71.49	76.49	71.49	18.10	106.99	35.31	173.70	67.61 to 76.51	787,788	563,207
Dry											
County	2	82.35	82.35	82.31	11.15	100.05	73.17	91.52	N/A	208,800	171,859
1	2	82.35	82.35	82.31	11.15	100.05	73.17	91.52	N/A	208,800	171,859
Grass											
County	1	59.01	59.01	59.01	00.00	100.00	59.01	59.01	N/A	146,944	86,705
1	1	59.01	59.01	59.01	00.00	100.00	59.01	59.01	N/A	146,944	86,705
ALL	64	71.68	76.62	71.64	19.17	106.95	35.15	173.70	68.29 to 74.23	737,331	528,213

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	54	71.17	76.48	71.76	17.94	106.58	35.31	173.70	67.61 to 74.23	796,244	571,403
1	54	71.17	76.48	71.76	17.94	106.58	35.31	173.70	67.61 to 74.23	796,244	571,403
Dry											
County	3	73.17	74.18	71.70	15.33	103.46	57.85	91.52	N/A	245,867	176,284
1	3	73.17	74.18	71.70	15.33	103.46	57.85	91.52	N/A	245,867	176,284
Grass											
County	1	59.01	59.01	59.01	00.00	100.00	59.01	59.01	N/A	146,944	86,705
1	1	59.01	59.01	59.01	00.00	100.00	59.01	59.01	N/A	146,944	86,705
ALL	64	71.68	76.62	71.64	19.17	106.95	35.15	173.70	68.29 to 74.23	737,331	528,213

Hall County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	5498	5278	3997	3982	3868	3868	3651	3615	4769
Buffalo	1	4849	4841	4681	4569	3646	4280	3974	3973	4484
Buffalo	2	4850	4850	4685	4575	n/a	4275	3975	3937	4715
Buffalo	6	2640	4850	4685	4575	n/a	4275	n/a	3975	4372
Howard	7100	4750	4750	4300	4100	3725	3625	3425	3425	3971
Merrick	1	4700	4400	4100	3900	3800	3700	3550	3150	4060
Hamilton	1	6090	5991	5784	5599	2200	5300	5100	5100	5903
Clay	1	5775	5775	5680	5680	n/a	5500	5370	5370	5695
Adams	4100	5049	4998	4894	4792	4553	4598	4565	4387	4931

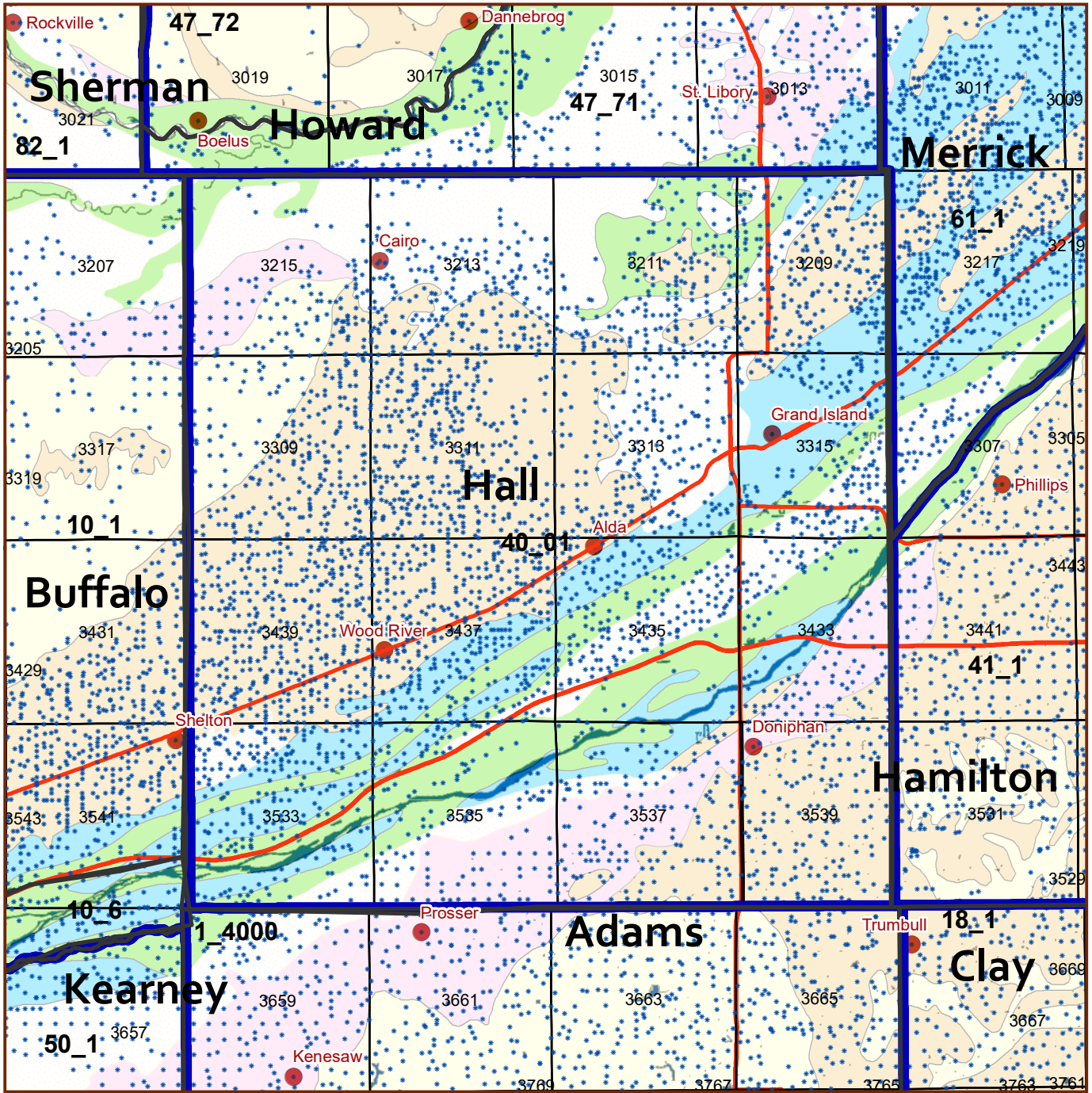
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hall	1	2719	2742	2328	2328	2147	2052	1888	1898	2405
Buffalo	1	2280	2279	2125	2125	1980	1970	1850	1850	2033
Buffalo	2	n/a	2280	2125	2125	1980	1970	1850	1850	2119
Buffalo	6	n/a	2280	2125	2125	1980	n/a	1850	1850	1963
Howard	7100	2500	2500	2400	2400	2300	2200	2100	2000	2271
Merrick	1	2800	2575	2400	2300	2175	2075	1900	1840	2286
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	4834
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Adams	4100	3122	2950	2775	2589	2590	2590	2412	2414	2854

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	1410	1412	1351	1349	1274	1275	1275	1275	1378
Buffalo	1	1320	1319	1290	1275	1254	1230	1200	n/a	1277
Buffalo	2	1330	1320	1300	1284	1260	1230	n/a	n/a	1295
Buffalo	6	1322	1349	1290	n/a	1255	n/a	n/a	n/a	1322
Howard	7100	1275	1175	1175	1175	1150	1150	1150	n/a	1194
Merrick	1	1636	1575	1578	1502	1459	n/a	1340	1200	1579
Hamilton	1	1750	1700	1650	1600	1550	1500	n/a	1300	1698
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Adams	4100	1350	1350	1320	1320	1305	n/a	1305	1305	1329

County	Mkt Area	CRP	TIMBER	WASTE
Hall	1	n/a	n/a	100
Buffalo	1	1223	514	475
Buffalo	2	1259	506	475
Buffalo	6	1217	448	474
Howard	7100	1187	n/a	750
Merrick	1	1214	500	546
Hamilton	1	n/a	n/a	900
Clay	1	n/a	n/a	500
Adams	4100	n/a	n/a	202

Source: 2021 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



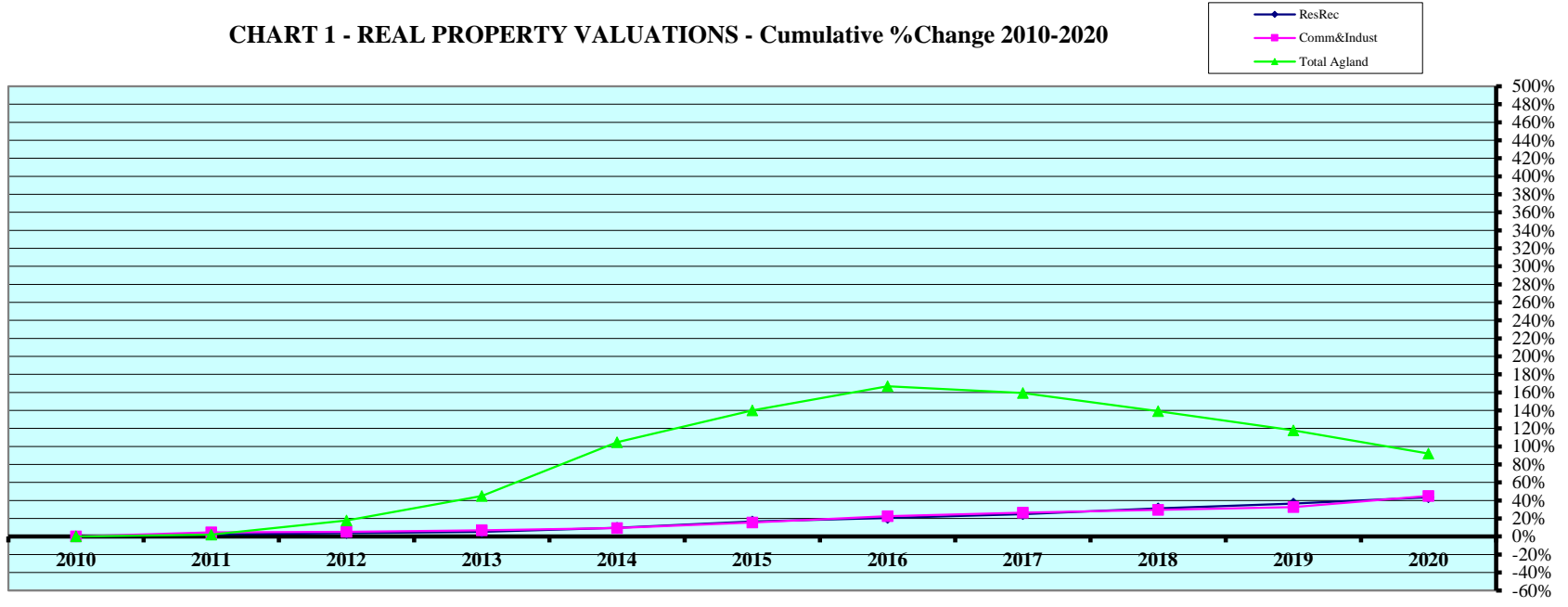
Legend

- 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 2010-2020



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
2010	1,813,829,352	--	--	--	873,581,530	--	--	--	599,081,797	--	--	--
2011	1,857,590,565	43,761,213	2.41%	2.41%	913,941,631	40,360,101	4.62%	4.62%	612,109,253	13,027,456	2.17%	2.17%
2012	1,880,216,614	22,626,049	1.22%	3.66%	918,865,904	4,924,273	0.54%	5.18%	705,113,519	93,004,266	15.19%	17.70%
2013	1,908,589,882	28,373,268	1.51%	5.22%	933,736,605	14,870,701	1.62%	6.89%	869,205,328	164,091,809	23.27%	45.09%
2014	1,988,521,459	79,931,577	4.19%	9.63%	955,806,956	22,070,351	2.36%	9.41%	1,225,521,509	356,316,181	40.99%	104.57%
2015	2,113,529,956	125,008,497	6.29%	16.52%	1,009,313,784	53,506,828	5.60%	15.54%	1,437,959,192	212,437,683	17.33%	140.03%
2016	2,185,075,580	71,545,624	3.39%	20.47%	1,071,007,558	61,693,774	6.11%	22.60%	1,598,530,137	160,570,945	11.17%	166.83%
2017	2,262,851,150	77,775,570	3.56%	24.76%	1,103,547,269	32,539,711	3.04%	26.32%	1,554,424,131	-44,106,006	-2.76%	159.47%
2018	2,378,453,150	115,602,000	5.11%	31.13%	1,130,896,413	27,349,144	2.48%	29.46%	1,432,226,721	-122,197,410	-7.86%	139.07%
2019	2,479,253,691	100,800,541	4.24%	36.69%	1,158,324,381	27,427,968	2.43%	32.59%	1,305,965,617	-126,261,104	-8.82%	117.99%
2020	2,602,930,303	123,676,612	4.99%	43.50%	1,267,104,019	108,779,638	9.39%	45.05%	1,149,833,378	-156,132,239	-11.96%	91.93%

Rate Annual %chg: Residential & Recreational **3.68%**

Commercial & Industrial **3.79%**

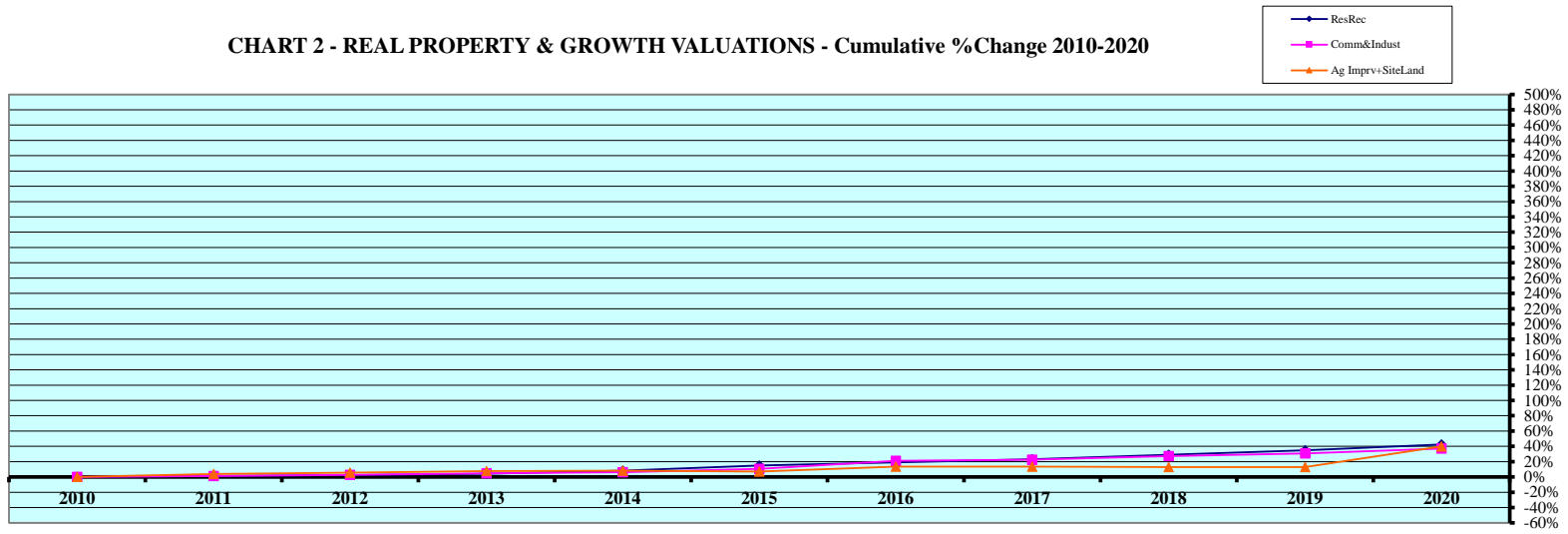
Agricultural Land **6.74%**

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 2010-2020



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	
2010	1,813,829,352	24,703,076	1.36%	1,789,126,276	--	--	873,581,530	17,431,609	2.00%	856,149,921	--	--	
2011	1,857,590,565	24,099,933	1.30%	1,833,490,632	1.08%	1.08%	913,941,631	29,047,066	3.18%	884,894,565	1.30%	1.30%	
2012	1,880,216,614	22,761,341	1.21%	1,857,455,273	-0.01%	2.41%	918,865,904	22,394,592	2.44%	896,471,312	-1.91%	2.62%	
2013	1,908,589,882	21,126,981	1.11%	1,887,462,901	0.39%	4.06%	933,736,605	19,717,597	2.11%	914,019,008	-0.53%	4.63%	
2014	1,988,521,459	24,289,478	1.22%	1,964,231,981	2.92%	8.29%	955,806,956	27,952,459	2.92%	927,854,497	-0.63%	6.21%	
2015	2,113,529,956	29,533,661	1.40%	2,083,996,295	4.80%	14.89%	1,009,313,784	42,711,120	4.23%	966,602,664	1.13%	10.65%	
2016	2,185,075,580	27,974,114	1.28%	2,157,101,466	2.06%	18.93%	1,071,007,558	12,438,600	1.16%	1,058,568,958	4.88%	21.18%	
2017	2,262,851,150	28,931,170	1.28%	2,233,919,980	2.24%	23.16%	1,103,547,269	32,634,741	2.96%	1,070,912,528	-0.01%	22.59%	
2018	2,378,453,150	37,510,340	1.58%	2,340,942,810	3.45%	29.06%	1,130,896,413	19,672,353	1.74%	1,111,224,060	0.70%	27.20%	
2019	2,479,253,691	34,227,601	1.38%	2,445,026,090	2.80%	34.80%	1,158,324,381	16,662,908	1.44%	1,141,661,473	0.95%	30.69%	
2020	2,602,930,303	18,878,404	0.73%	2,584,051,899	4.23%	42.46%	1,267,104,019	69,635,857	5.50%	1,197,468,162	3.38%	37.08%	
Rate Ann%chg	3.68%			Resid & Recreat w/o growth			3.79%			C & I w/o growth			0.93%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	88,581,435	26,066,753	114,648,188	1,437,721	1.25%	113,210,467	--	--
2011	92,486,608	28,935,977	121,422,585	2,345,015	1.93%	119,077,570	3.86%	3.86%
2012	92,103,202	30,848,699	122,951,901	2,003,240	1.63%	120,948,661	-0.39%	5.50%
2013	92,441,751	33,001,923	125,443,674	1,995,631	1.59%	123,448,043	0.40%	7.68%
2014	91,508,858	33,721,853	125,230,711	1,043,540	0.83%	124,187,171	-1.00%	8.32%
2015	90,406,390	34,914,993	125,321,383	2,588,824	2.07%	122,732,559	-1.99%	7.05%
2016	93,418,030	37,442,179	130,860,209	695,988	0.53%	130,164,221	3.86%	13.53%
2017	92,445,453	38,596,290	131,041,743	999,747	0.76%	130,041,996	-0.63%	13.43%
2018	93,500,150	37,544,200	131,044,350	1,482,263	1.13%	129,562,087	-1.13%	13.01%
2019	104,547,484	40,982,153	145,529,637	16,232,772	11.15%	129,296,865	-1.33%	12.78%
2020	100,890,499	60,950,511	161,841,010	1,414,709	0.87%	160,426,301	10.24%	39.93%
Rate Ann%chg	1.31%	8.87%	3.51%	Ag Imprv+Site w/o growth			1.19%	

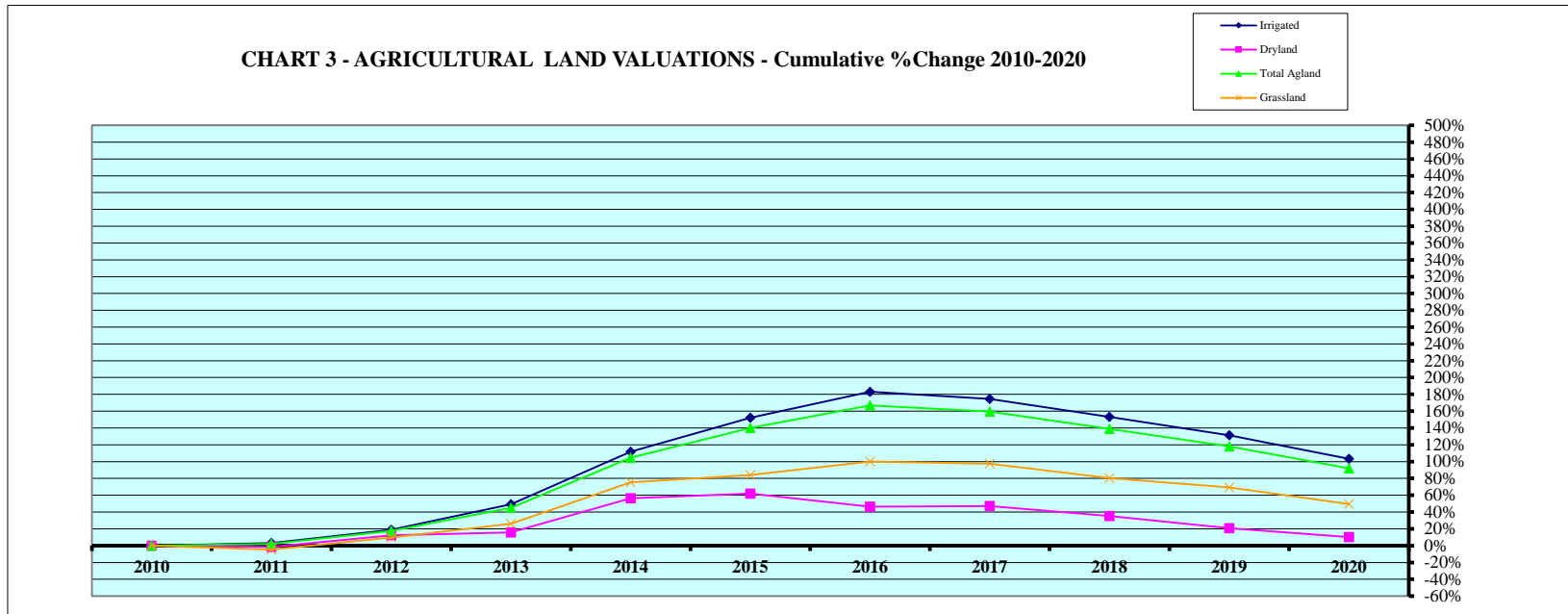
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

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County HALL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	511,557,952	--	--	--	37,440,955	--	--	--	45,476,207	--	--	--
2011	527,322,455	15,764,503	3.08%	3.08%	36,882,241	-558,714	-1.49%	-1.49%	43,344,582	-2,131,625	-4.69%	-4.69%
2012	608,522,792	81,200,337	15.40%	18.95%	42,034,379	5,152,138	13.97%	12.27%	49,922,043	6,577,461	15.17%	9.78%
2013	763,918,911	155,396,119	25.54%	49.33%	43,303,231	1,268,852	3.02%	15.66%	57,356,521	7,434,478	14.89%	26.12%
2014	1,082,688,418	318,769,507	41.73%	111.65%	58,535,135	15,231,904	35.17%	56.34%	79,737,959	22,381,438	39.02%	75.34%
2015	1,289,135,983	206,447,565	19.07%	152.00%	60,645,935	2,110,800	3.61%	61.98%	83,652,957	3,914,998	4.91%	83.95%
2016	1,448,222,947	159,086,964	12.34%	183.10%	54,847,921	-5,798,014	-9.56%	46.49%	90,969,471	7,316,514	8.75%	100.04%
2017	1,405,070,373	-43,152,574	-2.98%	174.66%	55,053,920	205,999	0.38%	47.04%	89,815,258	-1,154,213	-1.27%	97.50%
2018	1,295,223,122	-109,847,251	-7.82%	153.19%	50,618,637	-4,435,283	-8.06%	35.20%	82,005,294	-7,809,964	-8.70%	80.33%
2019	1,183,382,405	-111,840,717	-8.63%	131.33%	45,198,154	-5,420,483	-10.71%	20.72%	76,977,038	-5,028,256	-6.13%	69.27%
2020	1,040,090,559	-143,291,846	-12.11%	103.32%	41,315,053	-3,883,101	-8.59%	10.35%	67,942,071	-9,034,967	-11.74%	49.40%

Rate Ann.%chg: Irrigated **7.35%** Dryland **0.99%** Grassland **4.10%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	437,607	--	--	--	4,169,076	--	--	--	599,081,797	--	--	--
2011	464,831	27,224	6.22%	6.22%	4,095,144	-73,932	-1.77%	-1.77%	612,109,253	13,027,456	2.17%	2.17%
2012	464,950	119	0.03%	6.25%	4,169,355	74,211	1.81%	0.01%	705,113,519	93,004,266	15.19%	17.70%
2013	513,014	48,064	10.34%	17.23%	4,113,651	-55,704	-1.34%	-1.33%	869,205,328	164,091,809	23.27%	45.09%
2014	510,011	-3,003	-0.59%	16.55%	4,049,986	-63,665	-1.55%	-2.86%	1,225,521,509	356,316,181	40.99%	104.57%
2015	489,552	-20,459	-4.01%	11.87%	4,034,765	-15,221	-0.38%	-3.22%	1,437,959,192	212,437,683	17.33%	140.03%
2016	481,121	-8,431	-1.72%	9.94%	4,008,677	-26,088	-0.65%	-3.85%	1,598,530,137	160,570,945	11.17%	166.83%
2017	422,651	-58,470	-12.15%	-3.42%	4,061,929	53,252	1.33%	-2.57%	1,554,424,131	-44,106,006	-2.76%	159.47%
2018	419,061	-3,590	-0.85%	-4.24%	3,960,607	-101,322	-2.49%	-5.00%	1,432,226,721	-122,197,410	-7.86%	139.07%
2019	408,020	-11,041	-2.63%	-6.76%	0	-3,960,607	-100.00%	-100.00%	1,305,965,617	-126,261,104	-8.82%	117.99%
2020	485,695	77,675	19.04%	10.99%	0	0		-100.00%	1,149,833,378	-156,132,239	-11.96%	91.93%

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County **HALL**

Rate Ann.%chg: Total Agric Land **6.74%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	512,183,904	209,024	2,450			37,450,739	26,742	1,400			81,700,995	133,333	613		
2011	532,634,127	208,895	2,550	4.06%	4.06%	38,165,832	25,522	1,495	6.78%	6.78%	89,688,965	135,300	663	8.18%	9.46%
2012	606,557,335	209,870	2,890	13.35%	17.95%	42,351,283	24,953	1,697	13.50%	21.19%	89,574,800	130,628	686	3.44%	13.24%
2013	764,246,531	210,492	3,631	25.63%	48.17%	43,593,852	24,723	1,763	3.89%	25.91%	97,239,960	127,646	762	11.09%	25.80%
2014	1,079,250,001	210,724	5,122	41.06%	109.02%	60,092,073	24,403	2,462	39.65%	75.83%	128,539,130	127,483	1,008	32.36%	66.50%
2015	1,283,307,450	214,636	5,979	16.74%	144.00%	62,670,453	21,463	2,920	18.58%	108.50%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,448,958,395	219,918	6,589	10.20%	168.88%	54,846,765	17,292	3,172	8.63%	126.49%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,406,215,274	220,442	6,379	-3.18%	160.33%	55,235,439	17,500	3,156	-0.49%	125.38%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,296,732,361	220,237	5,888	-7.70%	140.29%	50,761,759	17,360	2,924	-7.36%	108.79%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,185,437,889	218,817	5,417	-7.99%	121.09%	45,112,252	16,746	2,694	-7.87%	92.36%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	1,040,801,148	218,166	4,771	-11.94%	94.69%	40,030,961	16,735	2,392	-11.20%	70.81%	68,380,807	49,653	1,377	6.82%	124.75%

Rate Annual %chg Average Value/Acre:

6.89%

5.50%

8.44%

Tax Year	WASTE LAND ⁽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
2010	434,583	4,346	100			4,178,869	7,797	536			599,888,536	304,301	1,971		
2011	455,219	4,556	100	-0.09%	-0.09%	4,130,732	7,697	537	0.14%	0.14%	619,334,955	304,186	2,036	3.28%	3.28%
2012	464,407	4,648	100	0.00%	-0.09%	4,101,480	7,682	534	-0.52%	-0.38%	703,085,266	304,326	2,310	13.47%	17.19%
2013	464,410	4,648	100	0.00%	-0.09%	4,118,778	7,718	534	-0.04%	-0.42%	703,085,266	304,865	2,853	23.50%	44.73%
2014	511,693	4,654	110	10.05%	9.95%	4,103,759	7,686	534	0.04%	-0.38%	1,223,916,876	304,566	4,019	40.84%	103.85%
2015	492,845	4,471	110	0.25%	10.23%	4,052,241	7,610	532	-0.27%	-0.65%	1,434,611,402	304,015	4,719	17.43%	139.37%
2016	477,034	4,313	111	0.34%	10.60%	4,026,828	7,693	523	-1.70%	-2.34%	1,599,161,019	304,205	5,257	11.40%	166.66%
2017	425,053	4,260	100	-9.80%	-0.23%	4,058,077	7,671	529	1.07%	-1.29%	1,556,025,170	304,485	5,110	-2.79%	159.23%
2018	421,770	4,228	100	0.00%	-0.23%	3,965,811	7,533	526	-0.49%	-1.77%	1,434,364,947	303,357	4,728	-7.48%	139.85%
2019	408,829	4,088	100	0.23%	0.00%	0	0				1,307,999,584	290,118	4,509	-4.65%	128.70%
2020	447,363	4,182	107	6.98%	6.98%	0	0				1,149,660,279	288,736	3,982	-11.68%	101.98%

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HALL

Rate Annual %chg Average Value/Acre:

7.28%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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
58,607	HALL	256,218,663	60,692,535	167,984,958	2,602,326,895	1,181,286,011	85,818,008	603,408	1,149,833,378	100,890,499	60,950,511	0	5,666,604,866
cnty sectorvalue % of total value:		4.52%	1.07%	2.96%	45.92%	20.85%	1.51%	0.01%	20.29%	1.78%	1.08%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
642	ALDA	2,827,351	437,234	1,670,514	16,735,108	5,325,378	3,875,076	0	0	0	0	0	30,870,661
1.10%	%sector of county sector	1.10%	0.72%	0.99%	0.64%	0.45%	4.52%						0.54%
	%sector of municipality	9.16%	1.42%	5.41%	54.21%	17.25%	12.55%						100.00%
785	CAIRO	506,794	714,752	2,668,179	40,076,015	5,327,979	0	0	224,854	0	0	0	49,518,573
1.34%	%sector of county sector	0.20%	1.18%	1.59%	1.54%	0.45%			0.02%				0.87%
	%sector of municipality	1.02%	1.44%	5.39%	80.93%	10.76%			0.45%				100.00%
829	DONIPHAN	1,702,468	1,309,996	68,201	36,822,706	7,786,771	2,071,998	0	0	0	0	0	49,762,140
1.41%	%sector of county sector	0.66%	2.16%	0.04%	1.41%	0.66%	2.41%						0.88%
	%sector of municipality	3.42%	2.63%	0.14%	74.00%	15.65%	4.16%						100.00%
48,664	GRAND ISLAND	147,677,193	31,890,102	57,795,442	2,033,943,564	1,047,729,244	78,503,168	0	7,987,147	1,106,526	277,651	0	3,406,910,037
83.03%	%sector of county sector	57.64%	52.54%	34.41%	78.16%	88.69%	91.48%		0.69%	1.10%	0.46%		60.12%
	%sector of municipality	4.33%	0.94%	1.70%	59.70%	30.75%	2.30%		0.23%	0.03%	0.01%		100.00%
1,065	SHELTON	0	0	0	0	193,728	0	0	0	0	0	0	193,728
1.82%	%sector of county sector					0.02%							0.00%
	%sector of municipality					100.00%							100.00%
1,325	WOOD RIVER	25,383,182	1,177,312	3,156,466	43,885,858	38,845,502	0	0	0	0	0	0	112,448,320
2.26%	%sector of county sector	9.91%	1.94%	1.88%	1.69%	3.29%							1.98%
	%sector of municipality	22.57%	1.05%	2.81%	39.03%	34.55%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
53,310	Total Municipalities	178,096,988	35,529,396	65,358,802	2,171,463,251	1,105,208,602	84,450,242	0	8,212,001	1,106,526	277,651	0	3,649,910,459
90.96%	%all municip.sectors of cnty	69.51%	58.54%	38.91%	83.44%	93.56%	98.41%		0.71%	1.10%	0.46%		64.41%

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Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 26,650	Value : 5,470,403,493	Growth 82,278,792	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	1,117	18,638,739	122	1,844,407	99	3,466,369	1,338	23,949,515	
02. Res Improve Land	15,867	225,539,568	1,108	32,256,369	814	43,423,274	17,789	301,219,211	
03. Res Improvements	16,772	2,070,923,615	1,238	225,059,391	835	146,375,846	18,845	2,442,358,852	
04. Res Total	17,889	2,315,101,922	1,360	259,160,167	934	193,265,489	20,183	2,767,527,578	40,567,440
% of Res Total	88.63	83.65	6.74	9.36	4.63	6.98	75.73	50.59	49.30
05. Com UnImp Land	434	26,423,590	13	246,803	69	2,668,991	516	29,339,384	
06. Com Improve Land	2,069	172,313,033	35	2,321,561	103	10,042,830	2,207	184,677,424	
07. Com Improvements	2,159	972,141,153	43	10,328,087	185	96,149,656	2,387	1,078,618,896	
08. Com Total	2,593	1,170,877,776	56	12,896,451	254	108,861,477	2,903	1,292,635,704	30,254,337
% of Com Total	89.32	90.58	1.93	1.00	8.75	8.42	10.89	23.63	36.77
09. Ind UnImp Land	3	813,034	0	0	0	0	3	813,034	
10. Ind Improve Land	24	5,063,579	0	0	1	35,100	25	5,098,679	
11. Ind Improvements	25	85,485,729	0	0	1	1,332,666	26	86,818,395	
12. Ind Total	28	91,362,342	0	0	1	1,367,766	29	92,730,108	8,412,100
% of Ind Total	96.55	98.53	0.00	0.00	3.45	1.47	0.11	1.70	10.22
13. Rec UnImp Land	0	0	0	0	1	151,960	1	151,960	
14. Rec Improve Land	0	0	0	0	3	115,594	3	115,594	
15. Rec Improvements	0	0	0	0	19	392,856	19	392,856	
16. Rec Total	0	0	0	0	20	660,410	20	660,410	7,760
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.08	0.01	0.01
Res & Rec Total	17,889	2,315,101,922	1,360	259,160,167	954	193,925,899	20,203	2,768,187,988	40,575,200
% of Res & Rec Total	88.55	83.63	6.73	9.36	4.72	7.01	75.81	50.60	49.31
Com & Ind Total	2,621	1,262,240,118	56	12,896,451	255	110,229,243	2,932	1,385,365,812	38,666,437
% of Com & Ind Total	89.39	91.11	1.91	0.93	8.70	7.96	11.00	25.32	46.99
17. Taxable Total	20,510	3,577,342,040	1,416	272,056,618	1,209	304,155,142	23,135	4,153,553,800	79,241,637
% of Taxable Total	88.65	86.13	6.12	6.55	5.23	7.32	86.81	75.93	96.31

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	396	4,984,528	60,664,609	0	0	0
19. Commercial	69	19,957,507	141,056,050	0	0	0
20. Industrial	1	2,183,323	1,858,819	0	0	0
21. Other	2	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	930	220,831	397	4,985,458	60,885,440
19. Commercial	9	535,588	10,452,143	78	20,493,095	151,508,193
20. Industrial	0	0	0	1	2,183,323	1,858,819
21. Other	0	0	0	2	0	0
22. Total Sch II				478	27,661,876	214,252,452

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	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	930	45	294	1,269

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	45	5,628,428	19	3,666,375	2,468	828,338,784	2,532	837,633,587
28. Ag-Improved Land	5	908,603	1	29,440	927	335,855,369	933	336,793,412
29. Ag Improvements	5	426,879	20	443,420	958	141,552,395	983	142,422,694

30. Ag Total					3,515	1,316,849,693
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	4	4.00	90,000	0	0.00	0	
33. HomeSite Improvements	4	0.00	420,206	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	2	61.48	221,440	2	3.59	14,360	
36. FarmSite Improv Land	4	7.35	29,400	1	3.86	15,440	
37. FarmSite Improvements	2	0.00	6,673	20	0.00	443,420	
38. FarmSite Total							
39. Road & Ditches	0	15.24	0	0	16.80	0	
40. Other- Non Ag Use	0	1.67	167	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	9.97	224,325	10	9.97	224,325	
32. HomeSite Improv Land	591	635.76	13,762,065	595	639.76	13,852,065	
33. HomeSite Improvements	612	0.00	85,970,087	616	0.00	86,390,293	1,023,003
34. HomeSite Total				626	649.73	100,466,683	
35. FarmSite UnImp Land	114	144.30	593,426	118	209.37	829,226	
36. FarmSite Improv Land	782	2,004.83	7,691,955	787	2,016.04	7,736,795	
37. FarmSite Improvements	872	0.00	55,582,308	894	0.00	56,032,401	2,014,152
38. FarmSite Total				1,012	2,225.41	64,598,422	
39. Road & Ditches	0	6,183.25	0	0	6,215.29	0	
40. Other- Non Ag Use	0	6,484.27	3,572,401	0	6,485.94	3,572,568	
41. Total Section VI				1,638	15,576.37	168,637,673	3,037,155

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	117.38	127,761	2	117.38	127,761

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	79,066.29	36.26%	434,724,919	41.80%	5,498.23
46. 1A	44,037.85	20.19%	232,438,276	22.35%	5,278.15
47. 2A1	37,844.24	17.35%	151,280,483	14.55%	3,997.45
48. 2A	30,626.84	14.04%	121,968,916	11.73%	3,982.42
49. 3A1	3,323.55	1.52%	12,855,492	1.24%	3,868.00
50. 3A	10,240.55	4.70%	39,612,712	3.81%	3,868.22
51. 4A1	9,619.97	4.41%	35,122,543	3.38%	3,651.00
52. 4A	3,307.89	1.52%	11,959,396	1.15%	3,615.42
53. Total	218,067.18	100.00%	1,039,962,737	100.00%	4,769.00
Dry					
54. 1D1	756.58	4.55%	2,057,143	5.14%	2,719.00
55. 1D	6,922.02	41.62%	18,982,768	47.47%	2,742.37
56. 2D1	1,751.08	10.53%	4,076,516	10.19%	2,328.00
57. 2D	1,914.83	11.51%	4,457,720	11.15%	2,328.00
58. 3D1	1,452.53	8.73%	3,118,776	7.80%	2,147.13
59. 3D	210.04	1.26%	431,003	1.08%	2,052.00
60. 4D1	1,100.97	6.62%	2,078,627	5.20%	1,888.00
61. 4D	2,523.90	15.18%	4,789,289	11.98%	1,897.57
62. Total	16,631.95	100.00%	39,991,842	100.00%	2,404.52
Grass					
63. 1G1	21,245.80	43.15%	29,957,854	44.17%	1,410.06
64. 1G	6,497.79	13.20%	9,175,278	13.53%	1,412.06
65. 2G1	4,321.81	8.78%	5,836,946	8.61%	1,350.58
66. 2G	13,146.47	26.70%	17,736,980	26.15%	1,349.18
67. 3G1	3,206.00	6.51%	4,083,163	6.02%	1,273.60
68. 3G	683.46	1.39%	871,424	1.28%	1,275.02
69. 4G1	106.41	0.22%	135,674	0.20%	1,275.01
70. 4G	26.43	0.05%	33,701	0.05%	1,275.10
71. Total	49,234.17	100.00%	67,831,020	100.00%	1,377.72
Irrigated Total					
	218,067.18	75.67%	1,039,962,737	90.57%	4,769.00
Dry Total					
	16,631.95	5.77%	39,991,842	3.48%	2,404.52
Grass Total					
	49,234.17	17.08%	67,831,020	5.91%	1,377.72
72. Waste	4,264.21	1.48%	426,421	0.04%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	8,951.58	3.11%	0	0.00%	0.00
75. Market Area Total	288,197.51	100.00%	1,148,212,020	100.00%	3,984.11

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1,228.96	5,750,684	834.22	3,568,805	216,004.00	1,030,643,248	218,067.18	1,039,962,737
77. Dry Land	67.83	168,460	34.39	79,799	16,529.73	39,743,583	16,631.95	39,991,842
78. Grass	199.71	274,084	11.47	16,173	49,022.99	67,540,763	49,234.17	67,831,020
79. Waste	27.96	2,796	12.38	1,238	4,223.87	422,387	4,264.21	426,421
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	715.65	0	138.81	0	8,097.12	0	8,951.58	0
82. Total	1,524.46	6,196,024	892.46	3,666,015	285,780.59	1,138,349,981	288,197.51	1,148,212,020

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	218,067.18	75.67%	1,039,962,737	90.57%	4,769.00
Dry Land	16,631.95	5.77%	39,991,842	3.48%	2,404.52
Grass	49,234.17	17.08%	67,831,020	5.91%	1,377.72
Waste	4,264.21	1.48%	426,421	0.04%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	8,951.58	3.11%	0	0.00%	0.00
Total	288,197.51	100.00%	1,148,212,020	100.00%	3,984.11

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Alda	16	226,200	224	2,813,213	224	13,590,971	240	16,630,384	32,154
83.2 Cairo	42	501,498	326	4,571,116	328	35,189,782	370	40,262,396	750,400
83.3 Doniphan	22	255,477	274	3,913,565	276	34,205,298	298	38,374,340	312,898
83.4 Grand Island	967	16,611,756	14,665	210,492,864	14,723	1,943,932,577	15,690	2,171,037,197	30,084,188
83.5 High Dens Rural Sub	63	696,896	719	21,368,381	719	144,901,141	782	166,966,418	703,864
83.6 Kuester Lake	1	17,500	0	0	70	12,598,748	71	12,616,248	233,937
83.7 Mh In Courts	1	7,500	3	0	897	10,229,196	898	10,236,696	869,620
83.8 Recreational	0	0	1	7,832	16	240,938	16	248,770	7,760
83.9 Rural	57	2,980,194	488	32,476,624	510	83,233,176	567	118,689,994	4,111,270
83.10 Rural Sub	105	2,039,287	670	20,207,310	677	118,277,786	782	140,524,383	1,391,442
83.11 Wood River	65	765,167	422	5,483,900	424	46,352,095	489	52,601,162	2,077,667
84 Residential Total	1,339	24,101,475	17,792	301,334,805	18,864	2,442,751,708	20,203	2,768,187,988	40,575,200

Schedule XII : Commercial 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>	
85.1	Alda	7	126,602	34	983,604	35	8,234,364	42	9,344,570	20,344
85.2	Cairo	5	27,930	42	878,033	44	4,565,641	49	5,471,604	0
85.3	Doniphan	7	102,019	40	839,735	40	8,742,339	47	9,684,093	0
85.4	Gi Downtown	8	237,102	341	6,058,451	356	52,141,253	364	58,436,806	948,070
85.5	Grand Island	397	26,706,893	1,578	168,645,757	1,647	980,113,934	2,044	1,175,466,584	34,266,984
85.6	High Dens Rural Sub	6	600	1	138,682	1	114,758	7	254,040	0
85.7	Kuester Lake	0	0	0	0	1	714,473	1	714,473	0
85.8	Rural	54	1,949,510	74	6,713,298	162	46,302,846	216	54,965,654	3,097,687
85.9	Rural Sub	20	858,288	50	3,896,645	50	26,808,763	70	31,563,696	198,495
85.10	Wood River	15	143,474	72	1,621,898	77	37,698,920	92	39,464,292	134,857
86	Commercial Total	519	30,152,418	2,232	189,776,103	2,413	1,165,437,291	2,932	1,385,365,812	38,666,437

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	21,245.80	43.15%	29,957,854	44.17%	1,410.06
88. 1G	6,497.79	13.20%	9,175,278	13.53%	1,412.06
89. 2G1	4,321.81	8.78%	5,836,946	8.61%	1,350.58
90. 2G	13,146.47	26.70%	17,736,980	26.15%	1,349.18
91. 3G1	3,206.00	6.51%	4,083,163	6.02%	1,273.60
92. 3G	683.46	1.39%	871,424	1.28%	1,275.02
93. 4G1	106.41	0.22%	135,674	0.20%	1,275.01
94. 4G	26.43	0.05%	33,701	0.05%	1,275.10
95. Total	49,234.17	100.00%	67,831,020	100.00%	1,377.72
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	49,234.17	100.00%	67,831,020	100.00%	1,377.72
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	49,234.17	100.00%	67,831,020	100.00%	1,377.72

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

40 Hall

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,602,326,895	2,767,527,578	165,200,683	6.35%	40,567,440	4.79%
02. Recreational	603,408	660,410	57,002	9.45%	7,760	8.16%
03. Ag-Homesite Land, Ag-Res Dwelling	100,890,499	100,466,683	-423,816	-0.42%	1,023,003	-1.43%
04. Total Residential (sum lines 1-3)	2,703,820,802	2,868,654,671	164,833,869	6.10%	41,598,203	4.56%
05. Commercial	1,181,286,011	1,292,635,704	111,349,693	9.43%	30,254,337	6.87%
06. Industrial	85,818,008	92,730,108	6,912,100	8.05%	8,412,100	-1.75%
07. Total Commercial (sum lines 5-6)	1,267,104,019	1,385,365,812	118,261,793	9.33%	38,666,437	6.28%
08. Ag-Farmsite Land, Outbuildings	57,372,941	64,598,422	7,225,481	12.59%	2,014,152	9.08%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,577,570	3,572,568	-5,002	-0.14%		
11. Total Non-Agland (sum lines 8-10)	60,950,511	68,170,990	7,220,479	11.85%	2,014,152	8.54%
12. Irrigated	1,040,090,559	1,039,962,737	-127,822	-0.01%		
13. Dryland	41,315,053	39,991,842	-1,323,211	-3.20%		
14. Grassland	67,942,071	67,831,020	-111,051	-0.16%		
15. Wasteland	485,695	426,421	-59,274	-12.20%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,149,833,378	1,148,212,020	-1,621,358	-0.14%		
18. Total Value of all Real Property (Locally Assessed)	5,181,708,710	5,470,403,493	288,694,783	5.57%	82,278,792	3.98%

2021 Assessment Survey for Hall County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	4
3.	Other full-time employees:
	3
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$704,379
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$8,600
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
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:
	\$6,200
12.	Amount of last year's assessor's budget not used:
	\$19,131

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION
2.	CAMA software:
	CAMAVISION
3.	Personal Property software:
	CAMAVISION
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office staff
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
10.	When was the aerial imagery last updated?
	2019

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
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?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Stanard Appraisal sets values for commercial parcels under review with approval by county assessor.

2021 Residential Assessment Survey for Hall County

1.	Valuation data collection done by:																																	
	The staff appraisers.																																	
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grand Island Area 1 - Original town and oldest subdivisions. The majority of homes in this area were built Pre World War II. As is typical in older neighborhoods the homes contain a wide variety of quality and condition.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Grand Island Area 2 - mainly built after 1960, desirable homes in nice neighborhoods.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Grand Island Area 3 - High end homes. Mainly built in the 1990's and 2000's although some subdivisions were developed as early as the 1970's.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Grand Island Area 4 - Copper Creek Subdivisions; affordable housing built in or after 2013. The majority of sales in this area are still new construction, although some of the original houses are starting to resell.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Grand Island Area 5 - Mobile homes in Grand Island. These are subdivisions which primarily consist of manufactured housing, although some stick built homes are also included.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Grand Island Area 6 - These are older homes in Grand Island, they are similar to area 1, but the majority of the properties are somewhat newer and are generally better kept. There are a number of rental homes and first-time homebuyers properties in this area.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Cairo - Small community located on highway 2 northwest of Grand Island with a K-12 school.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Alda - Small community located on Highway 30 west of Grand Island. 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3.	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.
4.	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 with economic adjustments by location.
5.	Are individual depreciation tables developed for each valuation group?
	No
6.	Describe the methodology used to determine the residential lot values?
	Depending on the location, the county uses square feet, lot, site, or acre methodology. All are developed using a sales comparison approach.
7.	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.
8.	Are there form 191 applications on file?
	No
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Lots held for sale are valued using a discounted cash flow methodology, if an application to combine lots is filed.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2008	2004	2018-2020
	2	2019	2008	2004	2018-2020
	3	2019	2008	2004	2018-2020
	4	2019	2008	2013	2018-2020
	5	2019	2008	2004	2018-2020
	6	2019	2008	2004	2018-2020
	7	2019	2008	2016	2017
	8	2019	2008	2016	2019
	9	2019	2008	2016	2017
	10	2019	2008	2016	2017
	11	2019	2008	2016	2011
	12	2019	2008	2016	2011-2020
	13	2019	2008	2016	2017-2020
	14	2019	2008	2016	2017-2020
	AG	2019	2008	2016	2011-2020

Valuation Group 9,10 and 13 had desk reviews for 2020. Valuation Group 12 that did not have a house and only included outbuildings were physically reviewed for 2020. In Valuation Group 14 only Kuester Lake was physically reviewed and inspected.

2021 Commercial Assessment Survey for Hall County

1.	Valuation data collection done by:																		
	The staff appraisers and Standard Appraisal for new construction.																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Generally only the cost approach is used within the commercial class. The income approach is used for Section 42 housing.																		
3a.	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.																		
4.	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 both the tables provided by the CAMA vendor and local market information for depreciation studies.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	No, however, economic depreciation will be applied to each valuation group as warranted.																		
6.	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. All values are established using a sales comparison approach.																		

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

The current Vanguard costing is used, however is factored up 120% of the manual level.

2021 Agricultural Assessment Survey for Hall County

1.	Valuation data collection done by:							
	The office staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
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01	The entire county is considered one market area. No unique market attributes have been recognized.	2014-2019						
	The county began completing a systematic land use review in 2019 and is continually updated with NRD changes.							
3.	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.							
4.	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.							
5.	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.							
6.	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. The county assessor is unaware of any analysis that led to the current valuation methodology.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	According to USDA records, there are approximately 100 acres of land enrolled in the Wetlands Reserve Program, those acres have been identified and are flat valued at \$1,000 per acre based on a sales study of the surrounding area.							
7a.	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>							
8a.	How many parcels have a special valuation application on file?							

	3
8b.	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>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2020 PLAN OF ASSESSMENT FOR HALL COUNTY
ASSESSMENT YEARS 2021, 2022 AND 2023

REAL PROPERTY

There are several areas addressed on an annual basis that I do not foresee changing. These include conducting an unimproved ag land market analysis, review statistical analysis of property types for problem areas, sending questionnaires to buyer/seller on recently sold properties, compiling sales books based on current sales, monitoring ag land sales to determine need for additional market areas and conducting pick-up work.

2021

During calendar year 2021, the Assessor's Office plans to accomplish the following:

- 1) Update ag land use and soil types (with our GIS department)
- 2) Review valuations and assessment levels for problem areas and any necessary adjustments
- 3) Keep working on the 6 year review properties. After falling behind in past years and reviewing a tremendous amount of properties last year, we should be caught up this year
- 4) Continue working on taking new photos of all types of properties
- 5) Inspect Grand Island mobile homes and collect income data
- 6) Have Stanard Appraisal continue revaluation of Commercial properties
- 7) Continue doing a desk review of all improved residential properties to correct quality on homes.
- 8) Work on updating lot values on Residential and Commercial properties in the City of Grand Island
- 9) Do a field review of Kuester's Lake and rural improvements that don't have houses on them

2022

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

- 1) Continue working with the new Pictometry flight information
- 2) Review ag parcels for land use and soil changes
- 3) Review valuations and assessment levels for problem areas and any necessary adjustments
- 4) Keep working on the 6 year review cycle
- 5) Work on comparable sales properties for residential parcels

2023

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

- 1) Review ag parcels for land use and soil changes
- 2) Review valuations and assessment levels for problem areas and any necessary adjustments

- 3) Keep working on the 6 year review work
- 4) Continue working with new Pictometry flight info

The breakdown of value in Hall County for 2018 is approximately as follows:

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

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

SPECIAL VALUATION METHODOLOGY

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