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2015 Commission Summary for Hall County

Residential Real Property - Current

Number of Sales	1628	Median	93.19
Total Sales Price	\$227,030,186	Mean	96.61
Total Adj. Sales Price	\$227,343,186	Wgt. Mean	92.83
Total Assessed Value	\$211,048,187	Average Assessed Value of the Base	\$108,171
Avg. Adj. Sales Price	\$139,646	Avg. Assessed Value	\$129,636

Confidence Interval - Current

95% Median C.I	92.19 to 94.02
95% Wgt. Mean C.I	92.02 to 93.65
95% Mean C.I	95.38 to 97.84
% of Value of the Class of all Real Property Value in the	45.12
% of Records Sold in the Study Period	8.32
% of Value Sold in the Study Period	9.97

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	1,528	92	91.57
2013	1,420	93	93.06
2012	1,282	94	93.60
2011	1,362	94	94

2015 Commission Summary for Hall County

Commercial Real Property - Current

Number of Sales	147	Median	92.63
Total Sales Price	\$105,953,843	Mean	98.88
Total Adj. Sales Price	\$105,953,843	Wgt. Mean	80.88
Total Assessed Value	\$85,690,367	Average Assessed Value of the Base	\$358,794
Avg. Adj. Sales Price	\$720,774	Avg. Assessed Value	\$582,928

Confidence Interval - Current

95% Median C.I	87.81 to 99.99
95% Wgt. Mean C.I	69.84 to 91.91
95% Mean C.I	92.19 to 105.57
% of Value of the Class of all Real Property Value in the County	21.62
% of Records Sold in the Study Period	5.20
% of Value Sold in the Study Period	8.45

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	132	93	93.01
2013	135	95	94.61
2012	121	94	94.08
2011	157	95	95

2015 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 (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 practices.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Hall County

Continued review with Pictometry® aerial data for 6 year cycle work; identified parcels needing physical inspection and continued information updates.

Increased improvements by percentage in the following Grand Island subdivisions after statistical review based on sales data in the two year database (10-1-12 through 9-30-14):

ASHTON PLACE	15%
BELMONT ADDITION	15%
BRENTWOOD SUBS	10%
BUENAVISTA	10%
DILL & HUSTONS ADD	20%
FAIRWAY VILLAS PROPERTY REGIME II	20%
HARRISON'S SUB	20%
HERITAGE ACRES SUB	20%
KENMARE SUB	15%
KENTISH HILLS SUB	15%
NORMANDY ESTATES	25%
PLEASANT VIEW SUB THRU 15TH	20%
PALMER SUB & PALMER 2ND SUB	20%
PARK GARDENS SUBS	10%
PARK PLACE ADD	10%
PINEWOOD CONDOS	15%
POTASH SUB	25%
REGENCY BY THE GREEN SUBS	10%
REUTINGS 2ND & 3RD SUBS	25%
ROSS HEIGHTS & ROSS HEIGHTS 2ND SUB	15%
ROUSH SUB	15%
SHERIDAN PLACE SUB	15%
SOTHMAN'S SUB	20%
SUNSET SUB THRU SUNSET 4TH	10%
JACK VOSS HORSE COUNTRY CLUB & 2ND	20%
CHARLES WASMER'S ADD THRU 3RD	20%
WESTERN HEIGHTS ADD THRU 7TH	10%
WESTWOOD PARK SUB THRU 13TH	10%

With the exception of all subdivisions listed above, all Copper Creek subdivisions, and all subdivisions that received a percentage increase last year, all other subdivisions in Valuation Group 01 (Grand Island) were increased by 5%.

All land priced on a square foot basis in the villages of Alda, Cairo, and Doniphan, as well as the city of Wood River was revalued from \$0.75 per square foot to \$1.25 per square foot.

All improvements on acreages coded 4500 were increased by 20%.

Reviewed parcels valued for partial completion in 2014 and revalued for current completion.

Annual permit pickup work was conducted for new construction, additions, and remodels.

2015 Residential Assessment Survey for Hall County

1.	Valuation data collection done by:																						
	Staff appraisers and staff																						
2.	List the valuation groupings recognized by 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 residential properties.																						
	Cost and sales comparison approaches																						
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																						
	Hall County relies on both the tables provided by the CAMA vendor and local market information																						
5.	Are individual depreciation tables developed for each valuation grouping?																						
	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																						
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																						

Upon application, use a 40% developer discount if construction has not begun on the lot. Once that occurs, or the lot sells, the discount is removed the following January.

8.

<u>Valuation Grouping</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>
01	2004	2004	2004	2005-2014
02	2004	2004	2004	2013
03	2004	2004	2004	2005
04	2004	2004	2004	2005
05	2004	2004	2004	2005-2014
06	2004	2004	2004	2010
10	2004	2004	2004	2011
15	2004	2004	2004	2011
16	2004	2004	2004	2011
17	2004	2004	2004	2011

2015 Residential Correlation Section for Hall County

County Overview

Hall County is located in south central Nebraska just north of Interstate I-80. The city of Grand Island (pop. 48,520) is the county seat and major economic influence in the area. Grand Island makes up one corner of the “Tri-Cities,” which also includes Kearney and Hastings. The majority of the residential market activity in the county occurs in Grand Island. The market activity in the surrounding smaller communities is influenced by proximity to Grand Island and the availability of schools, employment opportunities, and other amenities.

Description of Analysis

Hall County has identified eight different valuation groups with differing market influences; the statistical sampling of 1,628 sales is considered to be adequate and reliable for measurement of the residential class. Valuation groupings with a sufficient and representative sample size measure within an acceptable range. Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor. The measures of central tendency appear to be a reliable indicator that a level of value within the acceptable range has been achieved.

Sales Qualification

Hall County sends questionnaires to both parties associated with the transfer in their sales verification process. The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales; all arm’s length sales were made available for the measurement of real property in the county. Approximately eighty-three percent of the improved residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of trimming in the file.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Hall County in 2014. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

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

2015 Commercial Assessment Actions for Hall County

Continued review with Pictometry® aerial data for 6 year cycle work; identified parcels needing physical inspection and continued information updates.

Increased improvements by percentage in the following occupancy codes after statistical review based on sales data in the three year database (10-1-11 through 9-30-14):

OCCUPANCY CODE 344	15%
OCCUPANCY CODE 353	10%

All land priced on a square foot basis in the villages of Alda, Cairo, and Doniphan, as well as the city of Wood River was revalued from \$0.75 per square foot to \$1.25 per square foot.

All improvements on acreages coded 4500 were increased by 20%.

Reviewed parcels valued for partial completion in 2014 and revalued for current completion.

Annual permit pickup work was conducted for new construction, additions, and remodels.

2015 Commercial Assessment Survey for Hall County

1.	Valuation data collection done by:	
	Staff appraisers	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Grand Island - Large city, 4 high schools, very active economic district, increasing population
	02	Cairo - Small community, on highway northwest of Grand Island, consolidated school in rural area north of town, some business activity, bedroom community for Grand Island
	03	Alda - Small community, on very busy highway, primary school, bedroom community for Grand Island, limited commercial activity
	04	Wood River - Small community, on busy highway, K-12 school, bedroom community for Grand Island, some commercial activity
	05	Doniphan - Small community, on busy four lane highway halfway between Grand Island and Hastings, K-12 school, some commercial activity
	15	Rural - All rural commercial properties not in an identified subdivision and located outside of corporate limits
	16	Rural Sub - All rural commercial properties located in platted subdivisions outside of corporate limits
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost, sales comparison, and income, when available	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Hall County relies on an appraiser with experience in valuing unique properties	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Hall County relies on both the tables provided by the CAMA vendor and local market information	
5.	Are individual depreciation tables developed for each valuation grouping?	
	No	
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	

7.	<u>Valuation Grouping</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>
	01	2009	2005	2006	2006
	02	2009	2005	2006	2006
	03	2009	2005	2006	2006
	04	2009	2005	2006	2006
	05	2009	2005	2006	2006
	15	2009	2005	2006	2006
	16	2009	2005	2006	2006

2015 Commercial Correlation Section for Hall County

County Overview

Hall County is located in south central Nebraska. The city of Grand Island, containing over eighty percent of the county's population (2013 U.S. Census Bureau estimate 50,550), is the county seat and major economic influence in the area. Although agriculture is considered the economic base for the county, manufacturing and retail both have a strong presence in Grand Island. The largest employers include JBS Swift & Company, Chief Industries, CHI Health Saint Frances, Case New Holland Industrial, and Grand Island Public Schools. The smaller communities in the county do not have an organized market for commercial properties.

Description of Analysis

Hall County has identified seven valuation groups; With 120 qualified sales, Valuation Group 01 (Grand Island) carries the most weight in developing a sample that would be considered sufficient in the analysis of the commercial class of property. Commercial parcels are represented by 103 different occupancy codes; seventy-five percent of the commercial properties consist of storage garages, office buildings, multiple residences, retail stores, warehouse storage, and service repair garages.

Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor. For 2015, adjustments were made to occupancy codes 344 Office Buildings and 353 Retail Stores. While the overall statistics measure within an acceptable range, the Department has concerns with the treatment of the commercial class of property. There has not been a systematic review of commercial property since 2006; costing was last updated in 2005, and depreciation tables in 2009. The practice has been to make adjustments to occupancy codes to those areas the assessor deems has a representative sample of sales. While the assessment practice of applying percentage adjustments to subclasses can result in statistics within the acceptable range, the success of such a practice depends on the accuracy of the property listing. With no systematic physical review of the commercial class of property since 2006, the percentage adjustments applied to outdated listing information, have a greater potential to produce inequitable valuations.

Sales Qualification

Hall County's sales verification process includes sending questionnaires to all parties associated with the transfer of real property. The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Hall County in 2014 and revealed that assessments were adjusted by similar percentages in similar areas; however, the physical

2015 Commercial Correlation Section for Hall County

description of the property has not been reviewed since 2006 and cost indexes are dated back to 2005. These practices that create the potential for inequitable assessments are not in compliance with generally accepted mass appraisal standards.

Level of Value

Based on the analysis of all available information, the level of value of the commercial class of property in Hall County cannot be determined.

2015 Agricultural Assessment Actions for Hall County

Raised ag land by the following percentages based on preliminary statistics calculated on sales included in the three year database (10-1-11 through 9-30-14):

1A1	15%	1D1	15%	1G1	0%
1A	15%	1D	15%	1G	0%
2A1	15%	2D1	15%	2G1	5%
2A	15%	2D	15%	2G	5%
3A1	30%	3D1	30%	3G1	10%
3A	30%	3D	30%	3G	10%
4A1	30%	4D1	30%	4G1	10%
4A	30%	4D	30%	4G	10%

Reviewed parcels valued for partial completion in 2014 and revalued for current completion.

Annual permit pickup work was conducted for new construction, additions, and remodels.

Started remapping and verifying land use for NRD certification changes.

2015 Agricultural Assessment Survey for Hall County

1.	Valuation data collection done by:						
	Office staff						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border: none;"><u>Market Area</u></th> <th style="text-align: center; border: none;"><u>Description of unique characteristics</u></th> <th style="text-align: center; border: none;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; border: none;">01</td> <td style="border: none;">The entire county is considered one market area. No unique market attributes have been recognized.</td> <td style="text-align: center; border: none;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The entire county is considered one market area. No unique market attributes have been recognized.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	The entire county is considered one market area. No unique market attributes have been recognized.	2014					
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 along with plotting the sales using GIS						
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						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	Yes						
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	The county uses sales verification as a tool to monitor any influence; sales along the river are analyzed for recreational influence						
7.	Have special valuation applications been filed in the county? If so, answer the following:						
	No						

Hall County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	6,589	6,601	5,820	5,808	4,649	4,649	4,395	4,394	5,979
Adams	4000	6,800	6,700	6,500	6,300	6,100	5,900	5,700	5,500	6,549
Buffalo	1	5,450	5,413	5,200	5,047	4,632	4,796	4,394	4,392	4,851
Clay	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	6,601
Hamilton	1	7,300	7,300	7,200	7,200	7,100	7,100	7,000	7,000	7,252
Howard	7100	4,950	4,950	4,500	4,400	4,100	3,900	3,600	3,600	4,025
Kearney	1	n/a	6,799	6,300	6,000	5,000	3,500	3,500	3,500	6,029
Merrick	1	5,500	5,300	5,100	4,900	4,700	4,600	4,100	3,600	4,798
Sherman	1	n/a	4,680	4,510	4,510	4,355	4,355	4,250	4,246	4,406

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hall	1	3,296	3,291	2,911	2,910	2,465	2,431	2,178	2,188	2,920
Adams	4000	3,500	3,300	3,100	2,900	2,900	2,900	2,700	2,700	3,190
Buffalo	1	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	2,365
Clay	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	3,337
Hamilton	1	5,000	5,000	4,800	4,800	4,700	4,700	4,600	4,600	4,883
Howard	7100	2,600	2,600	2,500	2,500	2,400	2,300	2,150	2,000	2,296
Kearney	1	n/a	3,000	2,800	2,750	2,000	1,500	1,500	1,500	2,637
Merrick	1	3,100	2,795	2,600	2,475	2,300	2,275	2,000	1,945	2,357
Sherman	1	n/a	2,180	2,070	2,070	1,960	1,960	1,850	1,848	1,946

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	2,179	2,171	1,793	1,800	1,386	1,382	1,374	1,381	1,506
Adams	4000	1,450	1,450	1,400	1,350	1,300	1,275	1,275	1,275	1,320
Buffalo	1	1,278	1,370	1,231	1,176	1,083	906	1,038	1,008	1,057
Clay	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	1,447
Hamilton	1	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	2,080
Howard	7100	1,450	1,450	1,300	1,300	1,250	1,200	1,175	1,150	1,183
Kearney	1	n/a	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Merrick	1	1,962	1,847	1,579	1,495	1,395	1,296	1,244	1,165	1,311
Sherman	1	n/a	1,171	1,134	1,131	1,079	1,077	1,061	1,059	1,066

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

2015 Agricultural Correlation Section for Hall County

County Overview

Hall County is part of the Central Nebraska Loess Hill Major Land Resource Area. Agricultural land within the county is comprised of approximately 71% irrigated land, 7% dry land, and 18% grass land. The remainder is attributed to waste and other. The majority of cropland is in the upper capability groupings. The county lies within the Central Platte Natural Resource District. Hall County has identified one market area.

Description of Analysis

Analysis of the agricultural sales during the three-year study period within the county indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Hall County to be compared to a different time standard than others as the third year of the study period is underrepresented compared to the first and second years. Sales were sought from comparable areas surrounding Hall County with similar soils and physical characteristics. A total of 107 sales were used in the analysis; sales were proportionately distributed and representative of the land uses that exist within the county.

The assessment actions taken by the assessor reflect adjustments typical for the region; values were increased in all land capability groupings for all three classes of agricultural land. There are few dry and grass land sales in Hall County and the medians in those subclasses are outside the acceptable range. The assessor adjusted cropland at the same percentage, and adjusted grass at a value similar to surrounding counties, resulting in values that compare well to adjoining counties. Dry and grass land are determined to be in the acceptable range; the statistics support that an overall acceptable level of value has been obtained.

Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrates no apparent bias exists in the determination of qualified sales and that all arm's length transactions were made available for the measurement of real property in the county. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

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

**40 Hall
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 1,628
 Total Sales Price : 227,030,186
 Total Adj. Sales Price : 227,343,186
 Total Assessed Value : 211,048,187
 Avg. Adj. Sales Price : 139,646
 Avg. Assessed Value : 129,636

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 97
 COD : 15.69
 PRD : 104.07

COV : 26.18
 STD : 25.29
 Avg. Abs. Dev : 14.62
 MAX Sales Ratio : 428.18
 MIN Sales Ratio : 30.07

95% Median C.I. : 92.19 to 94.02
 95% Wgt. Mean C.I. : 92.02 to 93.65
 95% Mean C.I. : 95.38 to 97.84

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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-12 To 31-DEC-12	205	95.51	98.58	95.39	12.83	103.34	63.76	259.76	93.43 to 97.72	143,016	136,428	
01-JAN-13 To 31-MAR-13	143	94.10	97.12	94.21	14.63	103.09	61.22	233.29	91.73 to 96.60	128,945	121,484	
01-APR-13 To 30-JUN-13	218	93.89	94.07	93.27	12.16	100.86	38.12	161.07	92.43 to 96.52	142,923	133,306	
01-JUL-13 To 30-SEP-13	210	92.10	94.28	90.92	14.46	103.70	53.80	218.26	90.13 to 95.14	144,710	131,572	
01-OCT-13 To 31-DEC-13	210	93.37	97.17	92.73	16.05	104.79	49.02	276.13	90.99 to 96.06	129,111	119,725	
01-JAN-14 To 31-MAR-14	137	91.42	98.46	92.63	18.44	106.29	62.82	269.26	88.54 to 95.13	133,228	123,415	
01-APR-14 To 30-JUN-14	241	91.35	95.67	91.87	15.57	104.14	58.69	342.29	88.92 to 94.26	142,109	130,559	
01-JUL-14 To 30-SEP-14	264	91.94	98.24	92.39	20.76	106.33	30.07	428.18	89.71 to 94.89	145,551	134,480	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	776	93.98	95.88	93.35	13.45	102.71	38.12	259.76	92.85 to 95.31	140,855	131,483	
01-OCT-13 To 30-SEP-14	852	92.09	97.28	92.36	17.78	105.33	30.07	428.18	90.76 to 93.57	138,544	127,955	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	781	93.49	95.52	92.63	14.27	103.12	38.12	276.13	92.34 to 94.67	137,130	127,023	
<u>ALL</u>	1,628	93.19	96.61	92.83	15.69	104.07	30.07	428.18	92.19 to 94.02	139,646	129,636	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	1,381	92.94	96.25	92.73	15.24	103.80	46.85	428.18	92.08 to 93.92	137,106	127,138	
02	30	98.50	102.90	99.06	14.40	103.88	59.20	214.73	92.57 to 104.38	117,908	116,798	
03	13	123.94	119.38	106.58	23.23	112.01	68.09	189.38	86.65 to 157.36	92,931	99,042	
04	53	93.96	98.28	92.41	21.79	106.35	38.12	294.17	85.95 to 99.88	106,216	98,157	
05	25	92.34	102.86	94.69	20.27	108.63	75.00	269.26	87.34 to 102.80	115,975	109,821	
06	5	79.37	83.87	84.01	08.57	99.83	74.69	102.72	N/A	194,600	163,487	
15	14	92.49	90.21	90.41	17.82	99.78	60.03	131.77	65.95 to 105.26	217,914	197,023	
16	59	93.91	94.94	90.36	17.74	105.07	30.07	214.27	84.38 to 97.88	193,623	174,950	
17	48	93.52	97.27	95.20	11.09	102.17	70.24	218.26	89.67 to 98.72	193,300	184,022	
<u>ALL</u>	1,628	93.19	96.61	92.83	15.69	104.07	30.07	428.18	92.19 to 94.02	139,646	129,636	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	1,612	93.16	96.55	92.75	15.63	104.10	30.07	428.18	92.18 to 93.96	140,341	130,170	
06												
07	16	97.27	103.44	109.04	20.04	94.86	60.56	161.88	87.07 to 131.77	69,625	75,921	
<u>ALL</u>	1,628	93.19	96.61	92.83	15.69	104.07	30.07	428.18	92.19 to 94.02	139,646	129,636	

**40 Hall
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 1,628
 Total Sales Price : 227,030,186
 Total Adj. Sales Price : 227,343,186
 Total Assessed Value : 211,048,187
 Avg. Adj. Sales Price : 139,646
 Avg. Assessed Value : 129,636

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 97
 COD : 15.69
 PRD : 104.07

COV : 26.18
 STD : 25.29
 Avg. Abs. Dev : 14.62
 MAX Sales Ratio : 428.18
 MIN Sales Ratio : 30.07

95% Median C.I. : 92.19 to 94.02
 95% Wgt. Mean C.I. : 92.02 to 93.65
 95% Mean C.I. : 95.38 to 97.84

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	99.97	99.97	99.97	00.00	100.00	99.97	99.97	N/A	138,000	137,952	
Less Than 15,000	4	187.92	226.00	135.96	44.81	166.23	99.97	428.18	N/A	42,875	58,292	
Less Than 30,000	25	172.07	177.61	155.11	37.04	114.51	63.60	428.18	110.57 to 191.16	25,014	38,799	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,627	93.18	96.61	92.83	15.69	104.07	30.07	428.18	92.19 to 94.01	139,647	129,631	
Greater Than 14,999	1,624	93.16	96.30	92.80	15.38	103.77	30.07	342.29	92.18 to 93.96	139,884	129,812	
Greater Than 29,999	1,603	92.85	95.35	92.66	14.52	102.90	30.07	259.76	92.08 to 93.88	141,433	131,053	
<u>Incremental Ranges</u>												
0 TO 4,999	1	99.97	99.97	99.97	00.00	100.00	99.97	99.97	N/A	138,000	137,952	
5,000 TO 14,999	3	192.21	268.01	284.23	42.41	94.29	183.63	428.18	N/A	11,167	31,739	
15,000 TO 29,999	21	161.88	168.39	162.35	35.98	103.72	63.60	342.29	109.10 to 191.16	21,611	35,086	
30,000 TO 59,999	164	118.89	122.70	121.07	23.27	101.35	38.12	259.76	111.97 to 124.22	45,625	55,241	
60,000 TO 99,999	377	94.02	95.24	94.83	13.60	100.43	53.78	218.26	92.23 to 95.86	80,095	75,956	
100,000 TO 149,999	483	88.86	90.15	90.21	12.94	99.93	30.07	155.61	87.02 to 90.39	124,624	112,426	
150,000 TO 249,999	445	93.02	92.42	92.52	09.40	99.89	57.79	134.15	91.76 to 94.26	190,015	175,810	
250,000 TO 499,999	126	92.23	91.02	90.79	09.48	100.25	58.69	131.77	89.54 to 94.93	305,661	277,505	
500,000 TO 999,999	8	91.01	85.35	84.50	15.56	101.01	59.21	103.26	59.21 to 103.26	722,000	610,105	
1,000,000 +												
<u>ALL</u>	1,628	93.19	96.61	92.83	15.69	104.07	30.07	428.18	92.19 to 94.02	139,646	129,636	

**40 Hall
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 147
 Total Sales Price : 105,953,843
 Total Adj. Sales Price : 105,953,843
 Total Assessed Value : 85,690,367
 Avg. Adj. Sales Price : 720,774
 Avg. Assessed Value : 582,928

MEDIAN : 93
 WGT. MEAN : 81
 MEAN : 99
 COD : 28.44
 PRD : 122.26

COV : 41.85
 STD : 41.38
 Avg. Abs. Dev : 26.34
 MAX Sales Ratio : 337.10
 MIN Sales Ratio : 34.75

95% Median C.I. : 87.81 to 99.99
 95% Wgt. Mean C.I. : 69.84 to 91.91
 95% Mean C.I. : 92.19 to 105.57

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	15	102.15	107.97	86.99	27.69	124.12	50.81	282.01	79.50 to 111.23	476,930	414,900
01-JAN-12 To 31-MAR-12	11	100.21	93.22	92.99	17.08	100.25	48.19	121.70	49.96 to 113.86	546,588	508,297
01-APR-12 To 30-JUN-12	8	84.60	83.75	89.08	17.15	94.02	53.92	111.09	53.92 to 111.09	216,538	192,887
01-JUL-12 To 30-SEP-12	12	87.85	93.11	82.18	22.00	113.30	49.13	156.78	77.49 to 107.82	253,067	207,969
01-OCT-12 To 31-DEC-12	14	100.60	108.84	71.58	39.56	152.05	36.61	247.39	62.79 to 140.91	430,148	307,887
01-JAN-13 To 31-MAR-13	9	87.81	86.45	82.24	08.23	105.12	73.51	103.82	74.92 to 94.84	210,907	173,442
01-APR-13 To 30-JUN-13	16	96.31	98.90	82.63	27.79	119.69	41.88	183.84	62.89 to 117.38	331,513	273,943
01-JUL-13 To 30-SEP-13	9	99.99	110.42	90.24	30.81	122.36	45.90	203.98	84.72 to 135.44	600,152	541,551
01-OCT-13 To 31-DEC-13	16	96.37	107.91	70.00	42.21	154.16	34.75	337.10	65.74 to 126.90	2,894,865	2,026,329
01-JAN-14 To 31-MAR-14	10	82.72	87.01	93.52	15.87	93.04	67.82	118.49	70.56 to 111.21	593,730	555,267
01-APR-14 To 30-JUN-14	13	87.88	98.83	103.36	30.80	95.62	35.62	168.59	72.36 to 131.46	851,356	879,968
01-JUL-14 To 30-SEP-14	14	90.88	96.01	87.23	25.55	110.07	50.81	142.91	67.55 to 131.57	433,553	378,209
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	46	95.91	96.36	88.39	23.08	109.02	48.19	282.01	83.65 to 105.59	389,903	344,641
01-OCT-12 To 30-SEP-13	48	92.82	101.62	81.22	30.70	125.12	36.61	247.39	85.24 to 103.67	388,038	315,176
01-OCT-13 To 30-SEP-14	53	89.82	98.60	78.84	30.96	125.06	34.75	337.10	79.08 to 100.22	1,309,293	1,032,235
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	45	93.84	96.37	82.96	27.01	116.16	36.61	247.39	83.06 to 101.30	373,414	309,787
01-JAN-13 To 31-DEC-13	50	92.73	101.61	73.38	31.22	138.47	34.75	337.10	85.71 to 101.36	1,178,431	864,786
<u>ALL</u>	147	92.63	98.88	80.88	28.44	122.26	34.75	337.10	87.81 to 99.99	720,774	582,928

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	120	92.28	96.92	88.82	26.21	109.12	34.75	337.10	86.36 to 99.92	470,269	417,691
02	2	136.31	136.31	101.31	40.89	134.55	80.57	192.05	N/A	107,500	108,911
03	3	90.92	100.90	94.13	11.33	107.19	90.44	121.33	N/A	107,000	100,721
04	9	128.68	124.83	68.97	33.41	180.99	50.81	203.98	68.57 to 183.84	4,921,444	3,394,439
05	5	77.52	81.26	78.70	24.63	103.25	50.81	124.05	N/A	102,780	80,885
15	3	109.30	113.07	117.05	21.88	96.60	79.08	150.82	N/A	123,333	144,362
16	5	101.30	92.17	96.10	30.40	95.91	49.96	135.06	N/A	761,728	731,992
<u>ALL</u>	147	92.63	98.88	80.88	28.44	122.26	34.75	337.10	87.81 to 99.99	720,774	582,928

**40 Hall
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 147
 Total Sales Price : 105,953,843
 Total Adj. Sales Price : 105,953,843
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 Avg. Adj. Sales Price : 720,774
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MEDIAN : 93
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 MEAN : 99
 COD : 28.44
 PRD : 122.26

COV : 41.85
 STD : 41.38
 Avg. Abs. Dev : 26.34
 MAX Sales Ratio : 337.10
 MIN Sales Ratio : 34.75

95% Median C.I. : 87.81 to 99.99
 95% Wgt. Mean C.I. : 69.84 to 91.91
 95% Mean C.I. : 92.19 to 105.57

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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	26	93.50	91.41	87.91	17.22	103.98	53.92	137.19	79.35 to 102.50	208,808	183,571
03	120	92.28	100.49	80.15	31.12	125.38	34.75	337.10	86.67 to 99.99	823,332	659,923
04	1	100.10	100.10	100.10	00.00	100.00	100.10	100.10	N/A	1,725,000	1,726,705
<u>ALL</u>	147	92.63	98.88	80.88	28.44	122.26	34.75	337.10	87.81 to 99.99	720,774	582,928

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	2	132.11	132.11	131.14	02.60	100.74	128.68	135.53	N/A	9,750	12,786
Less Than 30,000	5	128.68	106.88	101.00	31.47	105.82	50.81	168.59	N/A	16,800	16,969
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	147	92.63	98.88	80.88	28.44	122.26	34.75	337.10	87.81 to 99.99	720,774	582,928
Greater Than 14,999	145	91.93	98.43	80.87	28.46	121.71	34.75	337.10	86.67 to 99.92	730,582	590,792
Greater Than 29,999	142	92.28	98.60	80.86	27.73	121.94	34.75	337.10	86.67 to 99.99	745,562	602,856
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	132.11	132.11	131.14	02.60	100.74	128.68	135.53	N/A	9,750	12,786
15,000 TO 29,999	3	50.81	90.07	91.89	77.27	98.02	50.81	168.59	N/A	21,500	19,757
30,000 TO 59,999	14	129.24	147.83	147.46	38.01	100.25	62.79	282.01	88.07 to 203.98	42,493	62,659
60,000 TO 99,999	20	104.30	101.84	100.78	21.26	101.05	49.13	156.78	87.81 to 112.40	79,602	80,224
100,000 TO 149,999	28	86.64	97.39	96.09	30.44	101.35	34.75	337.10	82.83 to 103.82	121,407	116,658
150,000 TO 249,999	32	93.93	95.87	95.20	19.46	100.70	35.62	198.00	84.72 to 102.15	185,779	176,865
250,000 TO 499,999	21	78.79	83.77	82.86	24.88	101.10	41.88	133.01	70.56 to 99.61	347,716	288,103
500,000 TO 999,999	10	88.26	88.90	87.54	18.79	101.55	48.19	121.70	67.55 to 114.77	694,563	608,008
1,000,000 +	17	85.71	85.43	77.50	20.25	110.23	36.61	131.46	66.25 to 101.20	4,711,229	3,651,029
<u>ALL</u>	147	92.63	98.88	80.88	28.44	122.26	34.75	337.10	87.81 to 99.99	720,774	582,928

**40 Hall
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 95% Wgt. Mean C.I. : 69.84 to 91.91
 95% Mean C.I. : 92.19 to 105.57

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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
Blank	4	123.37	132.06	99.51	30.56	132.71	77.52	203.98	N/A	84,625	84,211
303	1	72.11	72.11	72.11	00.00	100.00	72.11	72.11	N/A	2,000,000	1,442,289
304	1	85.71	85.71	85.71	00.00	100.00	85.71	85.71	N/A	2,500,000	2,142,649
309	2	210.42	210.42	169.61	60.21	124.06	83.73	337.10	N/A	147,500	250,181
310	1	124.05	124.05	124.05	00.00	100.00	124.05	124.05	N/A	49,900	61,903
319	1	91.91	91.91	91.91	00.00	100.00	91.91	91.91	N/A	2,216,114	2,036,833
326	7	60.84	62.51	63.84	16.93	97.92	45.90	79.08	45.90 to 79.08	144,566	92,296
336	2	101.22	101.22	79.61	33.44	127.14	67.37	135.06	N/A	88,500	70,456
341	1	86.36	86.36	86.36	00.00	100.00	86.36	86.36	N/A	2,481,000	2,142,649
343	4	101.25	105.46	109.11	10.79	96.65	87.88	131.46	N/A	1,917,500	2,092,233
344	21	111.09	115.35	99.63	23.18	115.78	63.68	282.01	88.65 to 126.16	231,652	230,788
350	5	67.82	64.87	60.06	17.03	108.01	36.61	81.19	N/A	1,157,319	695,103
352	28	93.50	91.52	89.08	16.59	102.74	53.92	137.19	82.83 to 102.15	221,036	196,903
353	21	94.84	111.36	82.92	39.27	134.30	49.13	247.39	77.53 to 131.57	351,736	291,666
384	3	92.63	90.18	89.19	03.78	101.11	83.70	94.20	N/A	83,600	74,562
387	2	67.86	67.86	50.54	38.28	134.27	41.88	93.84	N/A	240,000	121,291
406	16	92.91	86.02	69.97	25.61	122.94	35.62	134.42	52.81 to 111.04	178,396	124,819
407	1	74.42	74.42	74.42	00.00	100.00	74.42	74.42	N/A	435,000	323,709
413	1	118.49	118.49	118.49	00.00	100.00	118.49	118.49	N/A	1,800,000	2,132,891
419	2	115.50	115.50	119.10	05.37	96.98	109.30	121.70	N/A	429,821	511,936
442	4	105.18	111.21	83.99	38.80	132.41	65.87	168.59	N/A	218,416	183,439
447	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	5,804,233	5,804,233
453	1	108.60	108.60	108.60	00.00	100.00	108.60	108.60	N/A	80,000	86,880
470	1	90.92	90.92	90.92	00.00	100.00	90.92	90.92	N/A	150,000	136,385
472	1	100.10	100.10	100.10	00.00	100.00	100.10	100.10	N/A	1,725,000	1,726,705
494	3	89.28	80.23	85.45	19.23	93.89	49.96	101.46	N/A	421,667	360,325
528	11	93.01	96.08	92.48	25.74	103.89	34.75	183.84	66.83 to 126.90	219,088	202,614
555	1	68.57	68.57	68.57	00.00	100.00	68.57	68.57	N/A	44,000,000	30,169,067
<u>ALL</u>	<u>147</u>	<u>92.63</u>	<u>98.88</u>	<u>80.88</u>	<u>28.44</u>	<u>122.26</u>	<u>34.75</u>	<u>337.10</u>	<u>87.81 to 99.99</u>	<u>720,774</u>	<u>582,928</u>

40 Hall
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 107
Total Sales Price : 78,252,365
Total Adj. Sales Price : 81,095,865
Total Assessed Value : 55,833,964
Avg. Adj. Sales Price : 757,905
Avg. Assessed Value : 521,813

MEDIAN : 71
WGT. MEAN : 69
MEAN : 75
COD : 30.35
PRD : 108.73

COV : 43.87
STD : 32.84
Avg. Abs. Dev : 21.40
MAX Sales Ratio : 220.56
MIN Sales Ratio : 00.00

95% Median C.I. : 67.28 to 77.71
95% Wgt. Mean C.I. : 63.59 to 74.11
95% Mean C.I. : 68.64 to 81.08

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-11 To 31-DEC-11	7	94.73	122.19	103.70	45.70	117.83	64.68	220.56	64.68 to 220.56	521,343	540,654
01-JAN-12 To 31-MAR-12	18	80.52	74.77	72.60	27.22	102.99	00.00	130.24	61.31 to 92.17	472,696	343,183
01-APR-12 To 30-JUN-12	9	78.61	85.86	80.17	23.39	107.10	42.24	169.61	70.45 to 94.60	730,204	585,424
01-JUL-12 To 30-SEP-12	6	89.83	84.91	75.92	17.92	111.84	58.38	115.00	58.38 to 115.00	1,014,616	770,293
01-OCT-12 To 31-DEC-12	26	66.47	70.31	64.23	26.97	109.47	00.00	122.27	61.16 to 79.97	738,689	474,449
01-JAN-13 To 31-MAR-13	3	84.48	78.05	73.25	11.83	106.55	59.84	89.82	N/A	456,654	334,490
01-APR-13 To 30-JUN-13	6	66.43	63.79	64.18	12.61	99.39	43.07	77.71	43.07 to 77.71	341,887	219,424
01-JUL-13 To 30-SEP-13	2	90.35	90.35	79.63	33.06	113.46	60.48	120.22	N/A	936,180	745,445
01-OCT-13 To 31-DEC-13	12	69.14	67.35	70.94	24.88	94.94	00.00	125.02	62.63 to 79.42	1,596,750	1,132,809
01-JAN-14 To 31-MAR-14	9	67.08	63.57	51.44	25.03	123.58	00.00	98.94	47.25 to 82.24	703,594	361,938
01-APR-14 To 30-JUN-14	6	70.91	60.51	44.33	31.79	136.50	00.00	87.88	00.00 to 87.88	760,734	337,203
01-JUL-14 To 30-SEP-14	3	58.89	52.60	55.81	11.38	94.25	39.41	59.50	N/A	573,700	320,193
Study Yrs											
01-OCT-11 To 30-SEP-12	40	84.57	87.09	79.99	29.34	108.88	00.00	220.56	75.24 to 91.06	620,437	496,311
01-OCT-12 To 30-SEP-13	37	67.28	70.96	65.91	25.04	107.66	00.00	122.27	61.59 to 77.65	662,150	436,394
01-OCT-13 To 30-SEP-14	30	67.64	63.37	62.42	26.67	101.52	00.00	125.02	62.63 to 73.39	1,059,295	661,165
Calendar Yrs											
01-JAN-12 To 31-DEC-12	59	76.35	75.53	70.35	26.39	107.36	00.00	169.61	67.28 to 84.46	684,305	481,416
01-JAN-13 To 31-DEC-13	23	69.28	69.82	71.17	22.69	98.10	00.00	125.02	62.63 to 77.71	1,063,245	756,723
ALL	107	70.51	74.86	68.85	30.35	108.73	00.00	220.56	67.28 to 77.71	757,905	521,813

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	107	70.51	74.86	68.85	30.35	108.73	00.00	220.56	67.28 to 77.71	757,905	521,813
ALL	107	70.51	74.86	68.85	30.35	108.73	00.00	220.56	67.28 to 77.71	757,905	521,813

40 Hall
AGRICULTURAL LAND

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 95% Wgt. Mean C.I. : 63.59 to 74.11
 95% Mean C.I. : 68.64 to 81.08

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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	46	76.63	78.25	69.39	23.95	112.77	00.00	220.56	70.07 to 85.36	737,659	511,879
1	46	76.63	78.25	69.39	23.95	112.77	00.00	220.56	70.07 to 85.36	737,659	511,879
_____Dry_____											
County	4	78.57	82.68	79.48	21.17	104.03	62.82	110.76	N/A	154,915	123,133
1	4	78.57	82.68	79.48	21.17	104.03	62.82	110.76	N/A	154,915	123,133
_____Grass_____											
County	8	68.57	72.60	62.73	32.54	115.73	39.41	130.24	39.41 to 130.24	198,053	124,249
1	8	68.57	72.60	62.73	32.54	115.73	39.41	130.24	39.41 to 130.24	198,053	124,249
_____ALL_____	107	70.51	74.86	68.85	30.35	108.73	00.00	220.56	67.28 to 77.71	757,905	521,813

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	69	70.51	76.67	68.39	25.64	112.11	00.00	220.56	67.08 to 78.75	843,393	576,777
1	69	70.51	76.67	68.39	25.64	112.11	00.00	220.56	67.08 to 78.75	843,393	576,777
_____Dry_____											
County	4	78.57	82.68	79.48	21.17	104.03	62.82	110.76	N/A	154,915	123,133
1	4	78.57	82.68	79.48	21.17	104.03	62.82	110.76	N/A	154,915	123,133
_____Grass_____											
County	9	65.43	70.59	61.68	32.17	114.45	39.41	130.24	43.07 to 89.82	201,825	124,477
1	9	65.43	70.59	61.68	32.17	114.45	39.41	130.24	43.07 to 89.82	201,825	124,477
_____ALL_____	107	70.51	74.86	68.85	30.35	108.73	00.00	220.56	67.28 to 77.71	757,905	521,813

Total Real Property Sum Lines 17, 25, & 30	Records : 25,993	Value : 4,693,544,865	Growth 74,833,605	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	1,298	18,691,598	136	1,989,335	91	1,466,468	1,525	22,147,401	
02. Res Improve Land	15,185	215,372,109	1,159	31,599,384	709	22,563,742	17,053	269,535,235	
03. Res Improvements	16,072	1,536,506,856	1,228	178,790,504	734	110,374,883	18,034	1,825,672,243	
04. Res Total	17,370	1,770,570,563	1,364	212,379,223	825	134,405,093	19,559	2,117,354,879	29,533,661
% of Res Total	88.81	83.62	6.97	10.03	4.22	6.35	75.25	45.11	39.47
05. Com UnImp Land	473	32,100,574	17	214,456	55	2,263,757	545	34,578,787	
06. Com Improve Land	1,951	146,504,264	34	1,272,330	88	6,953,963	2,073	154,730,557	
07. Com Improvements	2,047	692,582,507	42	8,249,778	164	48,639,169	2,253	749,471,454	
08. Com Total	2,520	871,187,345	59	9,736,564	219	57,856,889	2,798	938,780,798	34,678,964
% of Com Total	90.06	92.80	2.11	1.04	7.83	6.16	10.76	20.00	46.34
09. Ind UnImp Land	4	1,187,734	0	0	0	0	4	1,187,734	
10. Ind Improve Land	24	4,387,228	0	0	1	10,530	25	4,397,758	
11. Ind Improvements	25	69,148,709	0	0	1	1,153,177	26	70,301,886	
12. Ind Total	29	74,723,671	0	0	1	1,163,707	30	75,887,378	8,032,156
% of Ind Total	96.67	98.47	0.00	0.00	3.33	1.53	0.12	1.62	10.73
13. Rec UnImp Land	0	0	0	0	1	118,870	1	118,870	
14. Rec Improve Land	0	0	0	0	2	71,259	2	71,259	
15. Rec Improvements	0	0	0	0	19	338,201	19	338,201	
16. Rec Total	0	0	0	0	20	528,330	20	528,330	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.08	0.01	0.00
Res & Rec Total	17,370	1,770,570,563	1,364	212,379,223	845	134,933,423	19,579	2,117,883,209	29,533,661
% of Res & Rec Total	88.72	83.60	6.97	10.03	4.32	6.37	75.32	45.12	39.47
Com & Ind Total	2,549	945,911,016	59	9,736,564	220	59,020,596	2,828	1,014,668,176	42,711,120
% of Com & Ind Total	90.13	93.22	2.09	0.96	7.78	5.82	10.88	21.62	57.07
17. Taxable Total	19,919	2,716,481,579	1,423	222,115,787	1,065	193,954,019	22,407	3,132,551,385	72,244,781
% of Taxable Total	88.90	86.72	6.35	7.09	4.75	6.19	86.20	66.74	96.54

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	77	1,249,231	7,821,312	0	0	0
19. Commercial	42	13,303,731	20,478,946	0	0	0
20. Industrial	1	2,183,323	1,730,725	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	77	1,249,231	7,821,312
19. Commercial	1	238,679	29,930,388	43	13,542,410	50,409,334
20. Industrial	0	0	0	1	2,183,323	1,730,725
21. Other	0	0	0	0	0	0
22. Total Sch II				121	16,974,964	59,961,371

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	874	42	224	1,140

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	36	6,222,339	16	4,762,292	2,478	1,007,239,201	2,530	1,018,223,832
28. Ag-Improved Land	8	2,143,260	0	0	989	435,356,666	997	437,499,926
29. Ag Improvements	8	528,378	20	265,981	1,028	104,475,363	1,056	105,269,722
30. Ag Total							3,586	1,560,993,480

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	5	6.00	101,750	0	0.00	0	
33. HomeSite Improvements	6	6.00	437,632	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	54.11	113,220	0	0.00	0	
36. FarmSite Improv Land	5	58.50	175,500	0	0.00	0	
37. FarmSite Improvements	3	0.00	90,746	20	0.00	265,981	
38. FarmSite Total							
39. Road & Ditches	0	29.25	0	0	20.08	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	23	21.92	390,020	23	21.92	390,020	
32. HomeSite Improv Land	685	766.34	13,442,761	690	772.34	13,544,511	
33. HomeSite Improvements	691	747.50	77,105,496	697	753.50	77,543,128	2,588,824
34. HomeSite Total				720	794.26	91,477,659	
35. FarmSite UnImp Land	111	173.19	572,384	112	227.30	685,604	
36. FarmSite Improv Land	833	2,211.49	6,314,045	838	2,269.99	6,489,545	
37. FarmSite Improvements	918	0.00	27,369,867	941	0.00	27,726,594	0
38. FarmSite Total				1,053	2,497.29	34,901,743	
39. Road & Ditches	0	6,569.59	0	0	6,618.92	0	
40. Other- Non Ag Use	0	40.68	2,676	0	40.68	2,676	
41. Total Section VI				1,773	9,951.15	126,382,078	2,588,824

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	120,752	2	117.38	120,752

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	29,966.79	13.96%	197,460,283	15.39%	6,589.30
46. 1A	86,493.58	40.30%	570,940,046	44.49%	6,600.95
47. 2A1	29,851.19	13.91%	173,747,926	13.54%	5,820.47
48. 2A	25,908.31	12.07%	150,478,220	11.73%	5,808.11
49. 3A1	6,423.96	2.99%	29,862,528	2.33%	4,648.62
50. 3A	10,398.51	4.84%	48,346,957	3.77%	4,649.41
51. 4A1	16,272.80	7.58%	71,513,554	5.57%	4,394.67
52. 4A	9,321.33	4.34%	40,957,936	3.19%	4,394.00
53. Total	214,636.47	100.00%	1,283,307,450	100.00%	5,978.98
Dry					
54. 1D1	1,881.82	8.77%	6,201,552	9.90%	3,295.51
55. 1D	7,890.14	36.76%	25,965,600	41.43%	3,290.89
56. 2D1	2,752.69	12.83%	8,013,538	12.79%	2,911.17
57. 2D	2,925.87	13.63%	8,515,641	13.59%	2,910.46
58. 3D1	1,022.40	4.76%	2,520,275	4.02%	2,465.06
59. 3D	2,260.15	10.53%	5,493,833	8.77%	2,430.74
60. 4D1	1,329.70	6.20%	2,896,495	4.62%	2,178.31
61. 4D	1,400.02	6.52%	3,063,519	4.89%	2,188.20
62. Total	21,462.79	100.00%	62,670,453	100.00%	2,919.96
Grass					
63. 1G1	828.18	1.48%	1,804,904	2.15%	2,179.36
64. 1G	2,576.20	4.61%	5,593,884	6.65%	2,171.37
65. 2G1	1,914.36	3.43%	3,432,636	4.08%	1,793.10
66. 2G	8,388.46	15.02%	15,102,848	17.96%	1,800.43
67. 3G1	1,162.36	2.08%	1,611,236	1.92%	1,386.18
68. 3G	9,736.57	17.44%	13,456,633	16.00%	1,382.07
69. 4G1	6,760.86	12.11%	9,288,859	11.05%	1,373.92
70. 4G	24,467.80	43.82%	33,797,413	40.19%	1,381.30
71. Total	55,834.79	100.00%	84,088,413	100.00%	1,506.02
Irrigated Total					
	214,636.47	70.60%	1,283,307,450	89.45%	5,978.98
Dry Total					
	21,462.79	7.06%	62,670,453	4.37%	2,919.96
Grass Total					
	55,834.79	18.37%	84,088,413	5.86%	1,506.02
72. Waste	4,471.07	1.47%	492,845	0.03%	110.23
73. Other	7,610.33	2.50%	4,052,241	0.28%	532.47
74. Exempt	3,771.45	1.24%	0	0.00%	0.00
75. Market Area Total	304,015.45	100.00%	1,434,611,402	100.00%	4,718.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1,184.17	7,067,086	777.68	4,558,393	212,674.62	1,271,681,971	214,636.47	1,283,307,450
77. Dry Land	144.26	424,620	62.46	185,977	21,256.07	62,059,856	21,462.79	62,670,453
78. Grass	268.27	480,810	11.47	16,840	55,555.05	83,590,763	55,834.79	84,088,413
79. Waste	24.46	2,446	10.82	1,082	4,435.79	489,317	4,471.07	492,845
80. Other	1.67	167	0.00	0	7,608.66	4,052,074	7,610.33	4,052,241
81. Exempt	284.32	0	136.16	0	3,350.97	0	3,771.45	0
82. Total	1,622.83	7,975,129	862.43	4,762,292	301,530.19	1,421,873,981	304,015.45	1,434,611,402

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	214,636.47	70.60%	1,283,307,450	89.45%	5,978.98
Dry Land	21,462.79	7.06%	62,670,453	4.37%	2,919.96
Grass	55,834.79	18.37%	84,088,413	5.86%	1,506.02
Waste	4,471.07	1.47%	492,845	0.03%	110.23
Other	7,610.33	2.50%	4,052,241	0.28%	532.47
Exempt	3,771.45	1.24%	0	0.00%	0.00
Total	304,015.45	100.00%	1,434,611,402	100.00%	4,718.88

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

40 Hall

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,987,993,129	2,117,354,879	129,361,750	6.51%	29,533,661	5.02%
02. Recreational	528,330	528,330	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	91,508,858	91,477,659	-31,199	-0.03%	2,588,824	-2.86%
04. Total Residential (sum lines 1-3)	2,080,030,317	2,209,360,868	129,330,551	6.22%	32,122,485	4.67%
05. Commercial	887,444,941	938,780,798	51,335,857	5.78%	34,678,964	1.88%
06. Industrial	68,362,015	75,887,378	7,525,363	11.01%	8,032,156	-0.74%
07. Ag-Farmsite Land, Outbuildings	33,721,853	34,901,743	1,179,890	3.50%	0	3.50%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	989,528,809	1,049,569,919	60,041,110	6.07%	42,711,120	1.75%
10. Total Non-Agland Real Property	3,069,559,126	3,258,933,463	189,374,337	6.17%	74,833,605	3.73%
11. Irrigated	1,082,688,418	1,283,307,450	200,619,032	18.53%		
12. Dryland	58,535,135	62,670,453	4,135,318	7.06%		
13. Grassland	79,737,959	84,088,413	4,350,454	5.46%		
14. Wasteland	510,011	492,845	-17,166	-3.37%		
15. Other Agland	4,049,986	4,052,241	2,255	0.06%		
16. Total Agricultural Land	1,225,521,509	1,434,611,402	209,089,893	17.06%		
17. Total Value of all Real Property (Locally Assessed)	4,295,080,635	4,693,544,865	398,464,230	9.28%	74,833,605	7.53%

2014 PLAN OF ASSESSMENT FOR HALL COUNTY
ASSESSMENT YEARS 2015, 2016 AND 2017

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 (plotting all vacant ag land sales and color coding them for level of assessment) and creating a color map to use as a visual aid, review statistical analysis of property types for problem areas, sending questionnaires to buyer/seller on recently sold properties, compiling sales books based on current sales, monitoring ag land sales to determine need for additional market areas and conducting pick-up work.

2015

During calendar year 2015, the Assessor's Office plans to accomplish the following:

- 1) Review ag parcels for land use change
- 2) Continue review of parcels with 2013 Pictometry Intelligent Images aerial photos
- 3) Review valuations and assessment levels for problem areas and any necessary adjustments
- 4) Begin 6 year review cycle
- 5) Continue working on taking new photos of all types of properties
- 6) Investigate possibility of implementing new cost tables and compiling new depreciation tables

2016

During calendar year 2016, the Assessor's Office plans to accomplish the following:

- 1) Complete taking photos of all types of properties
- 2) Review ag parcels for land use changes
- 3) Review valuations and assessment levels for problem areas and any necessary adjustments
- 4) Work on second year of 6 year review cycle
- 5) Inspect mobile homes located in mobile home parks and collect income data

2016

During calendar year 2016, the Assessor's Office plans to accomplish the following:

- 1) Work on comparable sales properties for residential parcels
- 2) Review ag parcels for land use changes
- 3) Review valuations and assessment levels for problem areas and any necessary adjustments
- 4) Work on third year of 6 year review cycle

The breakdown of value in Hall County for 2014 is approximately as follows:

Real Estate	90.07%
Personal Property	6.36%
Centrally Assessed	<u>3.57%</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.

2015 Assessment Survey for Hall County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	2
3.	Other full-time employees:
	3
4.	Other part-time employees:
	1
5.	Number of shared employees:
	-
6.	Assessor's requested budget for current fiscal year:
	\$335,484
7.	Adopted budget, or granted budget if different from above:
	\$343,671
8.	Amount of the total assessor's budget set aside for appraisal work:
	-
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$39,500
10.	Part of the assessor's budget that is dedicated to the computer system:
	Budgeted out of the IT Department
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,050
12.	Other miscellaneous funds:
	\$500
13.	Amount of last year's assessor's budget not used:
	\$1,728

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes gis.hallcountyne.gov
7.	Who maintains the GIS software and maps?
	GIS Department
8.	Personal Property software:
	TerraScan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	-
2.	GIS Services:
	-
3.	Other services:
	County Board contracts with Stanard Appraisal as a referee for CBOE

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes - Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	-
4.	Have the existing contracts been approved by the PTA?
	-
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 assessor

2015 Certification for Hall County

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Hall County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

