

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**HALL COUNTY**



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 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

# Table of Contents

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## **2018 Reports and Opinions of the Property Tax Administrator:**

Certification to the Commission  
Introduction  
County Overview  
Residential Correlation  
Commercial Correlation  
Agricultural Land Correlation  
PTA's Opinion

## **Appendices:**

Commission Summary

### ***Statistical Reports and Displays:***

Residential Statistics  
Commercial Statistics  
Chart of Net Sales Compared to Commercial Assessed Value  
Agricultural Land Statistics  
Table-Average Value of Land Capability Groups  
Special Valuation Statistics (if applicable)

Market Area Map  
Valuation History Charts

### ***County Reports:***

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

## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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.

## **Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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. 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 deviation from 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 [Section 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 Statutes do 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 reliability of the COD can 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.

### **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 in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures 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 groupings and market areas are also examined to identify whether the groupings 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'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 are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

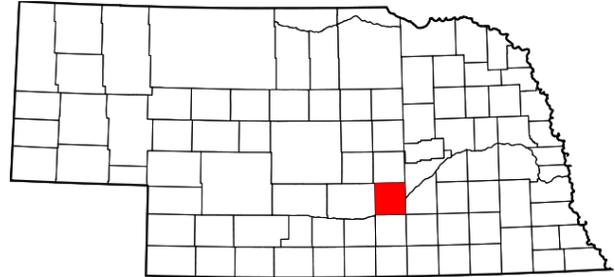
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. 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.

*\*Further information may be found in Exhibit 94*

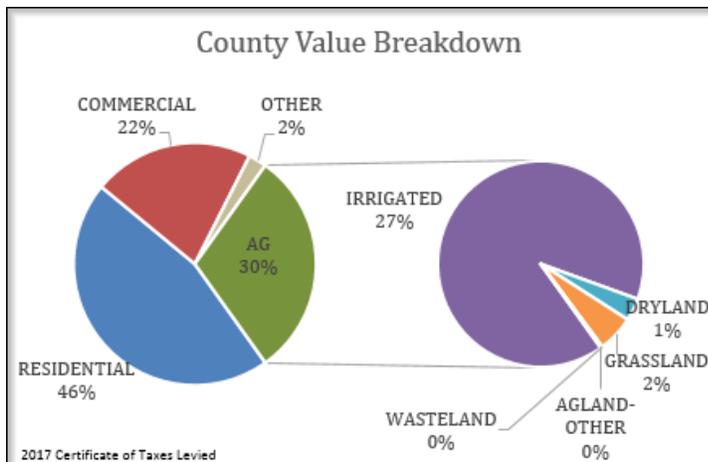
## County Overview

With a total area of 546 miles, Hall County had 61,705 residents, per the Census Bureau Quick Facts for 2016, a 5% population increase over the 2010 U.S. Census. Reports indicated that 61% of county residents were homeowners and 83% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Hall County are located in and around the county seat of Grand Island. According to the latest information available from the U.S. Census Bureau,

there were 1,844 employer establishments with total employment of 30,377.



Agricultural land accounts for approximately 30% of the county's valuation base. Irrigated land makes up a majority of the land in the county. Hall County is included in the Central Platte Natural Resources District (NRD).

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
ALDA	652	642	-1.5%
CAIRO	790	785	-0.6%
DONIPHAN	763	829	8.7%
GRAND ISLAND	42,958	48,654	13.3%
WOOD RIVER	1,204	1,325	10.0%

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.

## 2018 Residential Correlation for Hall County

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### *Assessment Actions*

Within the residential class, physical inspections were completed for all rural subdivisions as well as the Villages of Alda, Cairo, Doniphan, and Wood River. Sales analysis was completed; based on the analysis all residential parcels within the City of Grand Island and within Cairo were increased 5% with the exception of mobile homes. Additionally, excess site acres on rural residential acreages not in a subdivision were increased \$1,000 per acre.

### *Description of Analysis*

Hall County stratifies residential property into nine different valuation groupings; the valuation groupings are based primarily upon assessor location.

<b>Valuation Grouping</b>	<b>Description</b>
1	Grand Island
2	Cairo
3	Alda
4	Wood River
5	Doniphan
7	Recreational
8	Rural
9	Rural Subdivisions
10	High Density Rural Subdivisions

Review of the statistical profile for Hall County indicates all three measures of central tendency are within the acceptable range. The COD and PRD are both slightly above the parameters recommended by IAAO. However, both are impacted by a small number of low-dollar sales in the sample. The 2018 County Abstract of Assessment, Form 45 Compared to the 2017 Certificate of Taxes Levied reflects a 3.5% increase in residential property when growth is excluded. This corresponds to the observed changes in sold properties and indicates that the reported assessment actions were uniformly applied to residential parcels.

Review of the property type and valuation grouping substrata indicates that two groups are above the acceptable range, Property Type 7 and Valuation Grouping 3. A statistical profile of each of these groups can be found in the appendices of this report.

The property type substrata for Hall County indicates that there are 32 sales with Property Type 07, above the acceptable range. This property type represents mobile homes sold with land. These sales are found in eight different valuation groupings, and have assessment-to-sale ratios that range

## 2018 Residential Correlation for Hall County

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from 49% to 535%, resulting in a COD of 49%. Over a third of these sales have selling prices less than \$30,000 with extreme ratios. When these sales are removed, the measures of central tendency are also within the acceptable range and the qualitative statistics reflect uniform assessments.

Valuation Grouping 3 has measures of central tendency that are above the acceptable range; however, the COD of this group is 61% suggesting that the statistics are not a valid indicator of the assessment level. There are six low-dollar sales in this valuation grouping that are having a significant impact on the statistics, when they are removed, all three measures of central tendency are within the acceptable range, and the qualitative statistics are low enough to support assessment uniformity.

All other Valuation Groupings are within the acceptable range; however, there were no sales for Valuation Grouping 7, recreational properties. There are only 20 recreational properties in the county; these are generally along the river and contain mobile homes and cabins used seasonally or for recreational purposes. These improvements are costed and depreciated similarly to all other property in the county.

### *Assessment Practice Review*

Within the residential class, the Division's assessment practice review focuses on the submission and qualification of sales information, the stratification of properties into valuation groupings, comparison of sold and unsold valuation changes, and all aspects of the valuation process. Hall County is currently submitting sales information on a routine basis, the Division's routine audits of sales information verified that the county accurately submits data. The county utilizes approximately 80% of the residential transactions; due to the volume of sales, not every sale is verified. Review of qualified and nonqualified sales supported that sales have been qualified without a bias.

The county has structured valuation groupings based on location. Review of the location characteristics in the survey and the sales data suggests that properties could be regrouped by both combining some areas as well as separating areas in Grand Island; however, the Division's analysis of the sales data supported that the current groupings do not impede the measurement process.

The county is slightly behind on the cyclical inspection process, currently about 16% of the residential parcels have been reviewed outside the required six-year time-period. However, the county also utilizes change finder with Pictometry to discover physical changes to properties outside of the review cycle. The county values residential property using the cost approach, and neither the cost nor the depreciation tables have been updated in recent years. The county has remained at an acceptable assessment level by applying factor adjustments to the tables. The newly appointed county assessor is planning to convert CAMA systems in 2018; cost, depreciation, and land tables will be updated for the next assessment year. The Division's review of changes to sold and unsold properties confirmed that valuation changes are made uniformly within the class.

## 2018 Residential Correlation for Hall County

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### *Equalization and Quality of Assessment*

The statistics generally support that assessment are uniform within the class; although Valuation Grouping 3 is statistically above the acceptable range, the analysis supports that properties in that group are not over assessed. The assessment practices review supports that the county complies with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	1,737	94.95	99.22	96.25	17.73	103.09
02	30	95.85	101.51	98.42	16.07	103.14
03	18	115.96	156.80	101.60	60.84	154.33
04	29	95.70	104.32	94.30	28.76	110.63
05	32	92.42	98.79	97.38	15.91	101.45
08	16	92.25	89.32	85.19	20.35	104.85
09	42	97.22	96.34	93.16	17.25	103.41
10	58	97.86	97.80	95.86	11.47	102.02
<u>    ALL    </u>	<u>1,962</u>	95.01	99.66	96.02	18.24	103.79

### *Level of Value*

Based on analysis of all available information, the level of value of residential property in Hall County is 95%.

## 2018 Commercial Correlation for Hall County

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### *Assessment Actions*

Only routine maintenance was completed within the commercial class of property. Sales analysis was completed and certain occupancy codes within Valuation Group 01 were increased. Service repair garages, occupancy code 528, increased 3%; office buildings, occupancy code 344, increased 4%; and multi-family residences, occupancy code 352, increased 16%.

### *Description of Analysis*

The county utilizes eight valuation groupings within the commercial class; these groupings are primarily based on location.

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

Review of the statistical profile indicates that with 178 sales, the median is within the acceptable range. The weighted mean is below the range, and the mean is above the range. The weighted mean and PRD are impacted by three sales with selling prices of five million dollars or more. The COD is also high at 31%, removal of five extreme outliers on each side of the ratio array reduces the mean to 100%; the COD remains slightly high at 24%. The usability rate is higher than what is typically seen in the commercial class of property, and likely contributes to the higher COD observed in the sample. All of the described analysis has minimal impact on the calculated median, suggesting that although there is dispersion in the sample, the sample is large enough to support that the level of value is within the acceptable range.

The 2018 County Abstract of Assessment, Form 45 Compared to the 2017 Certificate of Taxes Levied report indicates that commercial property only increased about 1.4% when growth is excluded. This is consistent with changes reflected in the sold properties and the reported actions, which included adjustments to only three occupancy codes within Valuation Grouping 1.

## 2018 Commercial Correlation for Hall County

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Review of the sales by study period years indicates that the market has increased between years one and two, but that it has been stable for the past two years, also indicating a level of value is within the acceptable range.

DATE OF SALE * RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Study Yrs						
01-OCT-14 To 30-SEP-15	60	101.99	114.86	89.77	31.82	127.95
01-OCT-15 To 30-SEP-16	59	94.40	102.98	86.94	31.13	118.45
01-OCT-16 To 30-SEP-17	59	93.55	92.80	77.05	27.14	120.44

Review of the statistics by valuation grouping indicate that only Valuation Groupings 1 and 99, have sufficient samples of sales. All of the remaining valuation groupings display medians outside of the range; however, all of the samples are too small or contain too much dispersion to rely upon the statistics. The occupancy group strata indicates that all occupancy codes with a sufficient number of sales have medians within the acceptable range, except for occupancy code 406, warehouses, which is barely above the range. A single extreme low dollar ratio from Valuation Group 4 is inflating the median of this group by four percentage points; a statistical profile of just occupancy code 406 is included in the appendices of this report.

### *Assessment Practice Review*

Within the commercial class, the Division's assessment practices review focuses on the qualification of sales, the stratification of property into Valuation Groupings, comparison of sold and unsold values, and all aspects of the valuation process. Hall County has utilized approximately 66% of commercial transactions; review of the qualified and nonqualified sales rosters supported that sales were qualified without a bias. The county utilizes eight valuation groupings for commercial properties; only the two Grand Island groupings generally contain a sufficient sample of sales. Even if all the small villages were combined, the sample would remain too small for measurement purposes; therefore, the current structure does not impede the measurement process.

The county is current on the inspection process with in the class, having last inspected commercial parcels in 2015 and 2016. Cost tables and lot values were also updated at that time; however, the depreciation tables were not updated as planned. The Division had requested that depreciation tables be updated for 2018, between the county appointing a new county assessor late in the assessment year, and problems with the CAMA system, this work was not accomplished. The county is converting CAMA systems in 2018, and will be using a different cost system; the commercial values will be updated at that time. Review of sold and unsold properties within the county supported that there was no sales bias in commercial assessments.

## 2018 Commercial Correlation for Hall County

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### *Equalization and Quality of Assessment*

Although the qualitative statistics are above the acceptable range, the analysis supports that all subclasses with a sufficient number of sales are within the acceptable range. Commercial assessments would improve if new depreciation tables were implemented; the county assessor has committed to completing this work for the 2019 assessment year.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	135	94.40	100.17	83.20	30.97	120.40
02	2	103.01	103.01	101.99	09.18	101.00
03	1	136.10	136.10	136.10	00.00	100.00
04	6	117.60	176.31	109.72	61.22	160.69
05	3	62.98	61.29	59.60	24.83	102.84
06	6	108.30	112.38	136.33	22.61	82.43
07	2	108.84	108.84	108.69	01.74	100.14
99	23	99.81	106.24	113.28	19.07	93.79
____ALL____	178	97.06	103.61	85.77	30.40	120.80

### *Level of Value*

Based on the analysis of all available information, the level of value of commercial property in Hall County is 97%.

# 2018 Agricultural Correlation for Hall County

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## *Assessor Actions*

For agricultural improvements, only routine maintenance was completed. A sales analysis of unimproved agricultural land was conducted, which suggested that the agricultural market is declining within the county. As a result, all agricultural land decreased 8%.

## *Description of Analysis*

Review of the statistical profile indicates that with 60 agricultural sales, the median and weighted mean correlate closely and suggest a level of value within the acceptable range. The mean is slightly high and is affected by outliers. The 2018 County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied Report reflects the reported 8% decrease to all agricultural land uses.

Review of the statistics by majority land use (MLU) indicates that only irrigated land contains a sufficient sample of sales. Review of agricultural land values in the County's history charts indicate that over the past ten years, agricultural land values have appreciated at the same annualized rate; therefore, it is logical for all land uses to be decreasing at the same rate this year.

When values are compared to adjoining counties, Hall County's irrigated and dryland values are in the middle of the array; grass is only lower than Hamilton and Merrick Counties, but the grassland values are reasonably comparable to all surrounding counties.

## *Assessment Practice Review*

Within the agricultural class, the Division's annual assessment practice review focuses on the qualification of sales information, the classification and valuation of agricultural land including market areas, and the assessment of agricultural outbuildings. Hall County has utilized approximately 50% of the agricultural sales within the study period. Review of qualified and nonqualified sales supported that the county had qualified sales without a bias.

Agricultural land is reviewed using aerial imagery; this was last completed in 2014. The land use review includes a consideration of the primary use of the parcel. Smaller parcels are given more scrutiny and will be classified as residential and/or recreational if the land is not primarily used for agricultural purposes. In Hall County, 70% of the agricultural land is used for irrigated cropland, and the irrigated land primarily lies in the 1A1 – 2A land capability groupings (LCG). Since the land is relatively homogeneous, only one market area is used within the county.

Agricultural improvements were last physically inspected in 2011; however, the county uses change finder with Pictometry in between inspection years to identify physical changes to properties; any new structures are physically reviewed for additional information. Agricultural homes are valued similarly to rural residential houses; agricultural outbuildings are priced using Marshall & Swift costing and depreciated using CAMA depreciation tables.

## 2018 Agricultural Correlation for Hall County

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### *Equalization*

Agricultural improvements are valued using the same process that rural residential acreages are valued using; since the rural residential acreages have been assessed within the acceptable range, agricultural improvements are equalized at an acceptable assessment level.

Although only irrigated land has a sufficient sample of sales, the analysis confirmed that all agricultural land uses have been adjusted similarly, and the resulting values are comparable to all adjoining counties. The county complies with professionally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	44	72.55	75.74	73.71	15.85	102.75
1	44	72.55	75.74	73.71	15.85	102.75
<u>Dry</u>						
County	1	80.93	80.93	80.93	00.00	100.00
1	1	80.93	80.93	80.93	00.00	100.00
<u>Grass</u>						
County	1	70.36	70.36	70.36	00.00	100.00
1	1	70.36	70.36	70.36	00.00	100.00
<u>ALL</u>	60	72.55	76.77	73.17	25.29	104.92

### *Level of Value*

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

## 2018 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	73	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 6th day of April, 2018.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Hall County

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### Residential Real Property - Current

Number of Sales	1962	Median	95.01
Total Sales Price	\$300,469,561	Mean	99.66
Total Adj. Sales Price	\$300,469,561	Wgt. Mean	96.02
Total Assessed Value	\$288,510,234	Average Assessed Value of the Base	\$120,819
Avg. Adj. Sales Price	\$153,145	Avg. Assessed Value	\$147,049

### Confidence Interval - Current

95% Median C.I	94.18 to 95.84
95% Wgt. Mean C.I	95.16 to 96.88
95% Mean C.I	98.11 to 101.21
% of Value of the Class of all Real Property Value in the County	46.82
% of Records Sold in the Study Period	9.95
% of Value Sold in the Study Period	12.12

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	1,817	92	92.13
2016	1,752	92	92.09
2015	1,628	93	93.19
2014	1,528	92	91.57

## 2018 Commission Summary for Hall County

### Commercial Real Property - Current

Number of Sales	178	Median	97.06
Total Sales Price	\$97,761,686	Mean	103.61
Total Adj. Sales Price	\$97,761,686	Wgt. Mean	85.77
Total Assessed Value	\$83,847,503	Average Assessed Value of the Base	\$395,357
Avg. Adj. Sales Price	\$549,223	Avg. Assessed Value	\$471,053

### Confidence Interval - Current

95% Median C.I	93.40 to 100.79
95% Wgt. Mean C.I	72.29 to 99.24
95% Mean C.I	96.25 to 110.97
% of Value of the Class of all Real Property Value in the County	22.37
% of Records Sold in the Study Period	6.18
% of Value Sold in the Study Period	7.37

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	164	0	95.03
2016	155	94	94.45
2015	147		92.63
2014	132	93	93.01

**40 Hall  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 1,962  
 Total Sales Price : 300,469,561  
 Total Adj. Sales Price : 300,469,561  
 Total Assessed Value : 288,510,234  
 Avg. Adj. Sales Price : 153,145  
 Avg. Assessed Value : 147,049

MEDIAN : 95  
 WGT. MEAN : 96  
 MEAN : 100  
 COD : 18.24  
 PRD : 103.79

COV : 35.10  
 STD : 34.98  
 Avg. Abs. Dev : 17.33  
 MAX Sales Ratio : 799.93  
 MIN Sales Ratio : 32.52

95% Median C.I. : 94.18 to 95.84  
 95% Wgt. Mean C.I. : 95.16 to 96.88  
 95% Mean C.I. : 98.11 to 101.21

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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-15 To 31-DEC-15	229	96.19	103.20	98.81	20.07	104.44	36.62	799.93	94.10 to 99.48	154,442	152,611
01-JAN-16 To 31-MAR-16	156	96.28	100.90	96.14	16.88	104.95	64.03	320.02	93.86 to 98.08	149,423	143,660
01-APR-16 To 30-JUN-16	280	96.29	100.18	97.10	18.28	103.17	39.93	315.49	92.99 to 98.42	150,564	146,197
01-JUL-16 To 30-SEP-16	311	95.96	104.42	98.56	20.79	105.95	52.74	535.43	94.67 to 99.66	155,078	152,846
01-OCT-16 To 31-DEC-16	253	97.39	99.72	97.75	14.93	102.02	40.00	270.95	94.18 to 99.32	159,802	156,203
01-JAN-17 To 31-MAR-17	168	97.55	101.10	97.50	16.46	103.69	48.70	222.40	94.98 to 100.03	152,040	148,241
01-APR-17 To 30-JUN-17	295	91.23	95.77	92.85	17.46	103.14	32.52	416.41	89.29 to 93.51	147,486	136,941
01-JUL-17 To 30-SEP-17	270	90.10	93.23	90.31	18.06	103.23	41.65	485.85	87.47 to 91.21	155,274	140,221
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	976	96.20	102.36	97.83	19.26	104.63	36.62	799.93	95.31 to 97.72	152,730	149,415
01-OCT-16 To 30-SEP-17	986	93.23	97.00	94.24	17.18	102.93	32.52	485.85	92.11 to 94.74	153,555	144,707
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	1,000	96.42	101.50	97.58	17.99	104.02	39.93	535.43	95.38 to 97.80	154,127	150,400
<u>ALL</u>	1,962	95.01	99.66	96.02	18.24	103.79	32.52	799.93	94.18 to 95.84	153,145	147,049

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,737	94.95	99.22	96.25	17.73	103.09	32.52	799.93	93.96 to 95.84	150,885	145,226
02	30	95.85	101.51	98.42	16.07	103.14	46.19	180.49	91.79 to 106.80	119,997	118,102
03	18	115.96	156.80	101.60	60.84	154.33	49.38	535.43	90.57 to 148.75	55,586	56,477
04	29	95.70	104.32	94.30	28.76	110.63	39.93	315.49	85.89 to 103.65	118,576	111,821
05	32	92.42	98.79	97.38	15.91	101.45	73.36	175.66	87.37 to 105.79	135,956	132,397
08	16	92.25	89.32	85.19	20.35	104.85	59.23	164.29	68.62 to 99.11	278,825	237,538
09	42	97.22	96.34	93.16	17.25	103.41	46.30	203.61	89.80 to 101.32	202,099	188,285
10	58	97.86	97.80	95.86	11.47	102.02	67.35	184.87	91.84 to 100.40	224,897	215,590
<u>ALL</u>	1,962	95.01	99.66	96.02	18.24	103.79	32.52	799.93	94.18 to 95.84	153,145	147,049

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,930	94.91	98.96	95.98	17.53	103.10	32.52	799.93	94.03 to 95.74	154,447	148,236
06											
07	32	111.45	142.36	101.15	48.83	140.74	49.38	535.43	97.93 to 142.60	74,589	75,448
<u>ALL</u>	1,962	95.01	99.66	96.02	18.24	103.79	32.52	799.93	94.18 to 95.84	153,145	147,049

**40 Hall  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

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 Avg. Adj. Sales Price : 153,145  
 Avg. Assessed Value : 147,049

MEDIAN : 95  
 WGT. MEAN : 96  
 MEAN : 100  
 COD : 18.24  
 PRD : 103.79

COV : 35.10  
 STD : 34.98  
 Avg. Abs. Dev : 17.33  
 MAX Sales Ratio : 799.93  
 MIN Sales Ratio : 32.52

95% Median C.I. : 94.18 to 95.84  
 95% Wgt. Mean C.I. : 95.16 to 96.88  
 95% Mean C.I. : 98.11 to 101.21

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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	535.43	535.43	535.43	00.00	100.00	535.43	535.43	N/A	3,000	16,063	
Less Than 15,000	9	226.20	253.13	220.95	49.37	114.56	101.40	535.43	107.26 to 485.85	8,267	18,266	
Less Than 30,000	36	163.65	197.28	180.72	47.30	109.16	40.00	535.43	133.93 to 222.40	18,543	33,510	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,961	95.00	99.44	96.02	18.01	103.56	32.52	799.93	94.18 to 95.84	153,221	147,116	
Greater Than 14,999	1,953	94.98	98.96	95.99	17.56	103.09	32.52	799.93	94.10 to 95.80	153,812	147,643	
Greater Than 29,999	1,926	94.74	97.84	95.83	16.51	102.10	32.52	799.93	93.86 to 95.56	155,660	149,171	
<u>Incremental Ranges</u>												
0 TO 4,999	1	535.43	535.43	535.43	00.00	100.00	535.43	535.43	N/A	3,000	16,063	
5,000 TO 14,999	8	196.14	217.84	207.74	44.34	104.86	101.40	485.85	101.40 to 485.85	8,925	18,541	
15,000 TO 29,999	27	156.96	178.66	175.67	40.18	101.70	40.00	416.41	130.07 to 216.58	21,969	38,592	
30,000 TO 59,999	141	109.49	128.26	125.98	35.16	101.81	39.93	799.93	104.67 to 123.37	46,622	58,733	
60,000 TO 99,999	332	93.78	97.90	97.20	19.63	100.72	46.19	320.02	90.92 to 96.86	81,544	79,264	
100,000 TO 149,999	571	90.43	93.92	93.86	16.55	100.06	32.52	241.77	89.40 to 91.76	125,490	117,791	
150,000 TO 249,999	672	95.26	95.74	95.84	11.28	99.90	48.70	173.93	93.92 to 96.52	188,087	180,262	
250,000 TO 499,999	199	96.01	94.78	94.69	09.38	100.10	52.74	136.11	94.79 to 97.87	306,842	290,562	
500,000 TO 999,999	11	94.67	93.11	92.13	12.20	101.06	68.97	116.17	74.86 to 110.42	640,432	590,050	
1,000,000 +												
<u>ALL</u>	1,962	95.01	99.66	96.02	18.24	103.79	32.52	799.93	94.18 to 95.84	153,145	147,049	

PAD 2018 R&O Statistics 2018 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	116	COV :	85.99	95% Median C.I. :	90.57 to 148.75
Total Sales Price :	1,000,552	Wgt. Mean :	102	STD :	134.84	95% Wgt. Mean C.I. :	88.62 to 114.59
Total Adj. Sales Price :	1,000,552	Mean :	157	Avg. Abs. Dev :	70.55	95% Mean C.I. :	89.74 to 223.86
Total Assessed Value :	1,016,590						
Avg. Adj. Sales Price :	55,586	COD :	60.84	MAX Sales Ratio :	535.43		
Avg. Assessed Value :	56,477	PRD :	154.33	MIN Sales Ratio :	49.38		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	3	116.88	124.05	112.02	14.50	110.74	102.21	153.07	N/A	48,333	54,145
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016	1	100.95	100.95	100.95		100.00	100.95	100.95	N/A	32,500	32,810
07/01/2016 To 09/30/2016	2	325.24	325.24	129.62	64.63	250.92	115.04	535.43	N/A	43,250	56,061
10/01/2016 To 12/31/2016	7	118.29	124.59	98.97	30.37	125.89	73.96	226.20	73.96 to 226.20	65,779	65,103
01/01/2017 To 03/31/2017											
04/01/2017 To 06/30/2017	2	58.17	58.17	60.74	15.11	95.77	49.38	66.96	N/A	58,000	35,232
07/01/2017 To 09/30/2017	3	133.93	236.78	114.33	98.38	207.10	90.57	485.85	N/A	53,367	61,014
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	6	115.96	187.26	116.43	70.02	160.83	100.95	535.43	100.95 to 535.43	44,000	51,228
10/01/2016 To 09/30/2017	12	107.02	141.57	96.29	60.94	147.02	49.38	485.85	73.96 to 148.75	61,379	59,102
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	10	116.67	162.35	103.66	59.08	156.62	73.96	535.43	81.45 to 226.20	57,945	60,065

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
03	18	115.96	156.80	101.60	60.84	154.33	49.38	535.43	90.57 to 148.75	55,586	56,477

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	116	COV :	85.99	95% Median C.I. :	90.57 to 148.75
Total Sales Price :	1,000,552	Wgt. Mean :	102	STD :	134.84	95% Wgt. Mean C.I. :	88.62 to 114.59
Total Adj. Sales Price :	1,000,552	Mean :	157	Avg. Abs. Dev :	70.55	95% Mean C.I. :	89.74 to 223.86
Total Assessed Value :	1,016,590						
Avg. Adj. Sales Price :	55,586	COD :	60.84	MAX Sales Ratio :	535.43		
Avg. Assessed Value :	56,477	PRD :	154.33	MIN Sales Ratio :	49.38		

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	8	101.58	115.72	96.79	28.98	119.56	66.96	226.20	66.96 to 226.20	73,563	71,204
06											
07	10	122.31	189.67	108.47	82.17	174.86	49.38	535.43	73.96 to 485.85	41,205	44,696

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	535.43	535.43	535.43		100.00	535.43	535.43	N/A	3,000	16,063
Less Than 15,000	4	356.03	349.06	302.77	45.38	115.29	148.75	535.43	N/A	7,025	21,270
Less Than 30,000	6	189.64	280.54	210.05	71.34	133.56	133.93	535.43	133.93 to 535.43	11,017	23,140
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	17	115.04	134.53	100.30	43.44	134.13	49.38	485.85	81.45 to 148.75	58,680	58,855
Greater Than 15,000	14	101.58	101.87	95.79	21.67	106.35	49.38	153.07	73.96 to 127.73	69,461	66,537
Greater Than 30,000	12	98.35	94.93	93.93	18.90	101.06	49.38	127.73	73.96 to 116.88	77,871	73,146
___ Incremental Ranges ___											
0 TO 4,999	1	535.43	535.43	535.43		100.00	535.43	535.43	N/A	3,000	16,063
5,000 TO 14,999	3	226.20	286.93	274.96	49.68	104.35	148.75	485.85	N/A	8,367	23,005
15,000 TO 29,999	2	143.50	143.50	141.48	06.67	101.43	133.93	153.07	N/A	19,000	26,882
30,000 TO 59,999	6	108.92	97.87	97.18	21.21	100.71	49.38	127.73	49.38 to 127.73	42,325	41,131
60,000 TO 99,999	4	91.83	91.42	91.68	18.74	99.72	66.96	115.04	N/A	85,125	78,041
100,000 TO 149,999	1	90.57	90.57	90.57		100.00	90.57	90.57	N/A	130,000	117,744
150,000 TO 249,999	1	95.74	95.74	95.74		100.00	95.74	95.74	N/A	210,000	201,055
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

**SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE**

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	03	Total	Increase	0%

What IF

**40 Hall**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 178  
Total Sales Price : 97,761,686  
Total Adj. Sales Price : 97,761,686  
Total Assessed Value : 83,847,503  
Avg. Adj. Sales Price : 549,223  
Avg. Assessed Value : 471,053

MEDIAN : 97  
WGT. MEAN : 86  
MEAN : 104  
COD : 30.40  
PRD : 120.80

COV : 48.35  
STD : 50.10  
Avg. Abs. Dev : 29.51  
MAX Sales Ratio : 499.25  
MIN Sales Ratio : 11.83

95% Median C.I. : 93.40 to 100.79  
95% Wgt. Mean C.I. : 72.29 to 99.24  
95% Mean C.I. : 96.25 to 110.97

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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>Qtrts</u>											
01-OCT-14 To 31-DEC-14	16	107.21	115.27	94.49	26.91	121.99	57.80	242.58	86.99 to 117.22	469,064	443,218
01-JAN-15 To 31-MAR-15	14	100.86	139.41	99.07	50.63	140.72	72.85	499.25	81.91 to 132.09	400,916	397,178
01-APR-15 To 30-JUN-15	12	96.89	94.81	78.51	17.76	120.76	43.58	123.85	90.26 to 113.07	562,333	441,505
01-JUL-15 To 30-SEP-15	18	105.81	108.76	88.96	28.90	122.26	11.83	214.59	82.45 to 131.13	807,617	718,468
01-OCT-15 To 31-DEC-15	10	89.29	111.55	86.87	53.80	128.41	51.70	200.03	59.63 to 195.47	200,671	174,328
01-JAN-16 To 31-MAR-16	15	95.53	106.84	103.54	28.93	103.19	63.91	273.34	74.21 to 112.77	517,975	536,286
01-APR-16 To 30-JUN-16	19	92.71	98.11	86.04	24.48	114.03	39.47	186.50	76.28 to 104.08	1,245,262	1,071,432
01-JUL-16 To 30-SEP-16	15	92.17	99.56	74.27	28.83	134.05	50.06	237.01	72.32 to 107.64	564,928	419,566
01-OCT-16 To 31-DEC-16	14	104.10	100.24	90.30	19.95	111.01	35.56	136.10	77.95 to 129.18	267,286	241,359
01-JAN-17 To 31-MAR-17	11	88.00	89.97	78.44	31.61	114.70	39.99	184.43	48.26 to 119.08	203,464	159,593
01-APR-17 To 30-JUN-17	21	79.99	85.78	71.33	28.03	120.26	31.00	168.64	67.28 to 99.68	646,801	461,358
01-JUL-17 To 30-SEP-17	13	93.55	98.52	90.35	28.93	109.04	56.53	154.29	71.08 to 133.10	145,044	131,053
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	60	101.99	114.86	89.77	31.82	127.95	11.83	499.25	96.57 to 111.09	573,382	514,708
01-OCT-15 To 30-SEP-16	59	94.40	102.98	86.94	31.13	118.45	39.47	273.34	84.67 to 100.79	710,343	617,598
01-OCT-16 To 30-SEP-17	59	93.55	92.80	77.05	27.14	120.44	31.00	184.43	79.95 to 100.89	363,534	280,115
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	54	101.13	114.12	88.34	35.94	129.18	11.83	499.25	93.65 to 109.57	535,271	472,856
01-JAN-16 To 31-DEC-16	63	95.29	101.01	87.23	26.18	115.80	35.56	273.34	88.88 to 103.87	692,786	604,350
<u>ALL</u>	178	97.06	103.61	85.77	30.40	120.80	11.83	499.25	93.40 to 100.79	549,223	471,053

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	135	94.40	100.17	83.20	30.97	120.40	11.83	273.34	88.00 to 99.55	669,038	556,611
02	2	103.01	103.01	101.99	09.18	101.00	93.55	112.46	N/A	84,000	85,675
03	1	136.10	136.10	136.10	00.00	100.00	136.10	136.10	N/A	73,000	99,350
04	6	117.60	176.31	109.72	61.22	160.69	99.29	499.25	99.29 to 499.25	39,633	43,487
05	3	62.98	61.29	59.60	24.83	102.84	36.99	83.91	N/A	198,759	118,457
06	6	108.30	112.38	136.33	22.61	82.43	74.21	156.86	74.21 to 156.86	456,167	621,912
07	2	108.84	108.84	108.69	01.74	100.14	106.95	110.72	N/A	270,778	294,319
99	23	99.81	106.24	113.28	19.07	93.79	63.91	242.58	93.59 to 114.87	134,256	152,082
<u>ALL</u>	178	97.06	103.61	85.77	30.40	120.80	11.83	499.25	93.40 to 100.79	549,223	471,053

**40 Hall  
COMMERCIAL**

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 MEAN : 104  
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 PRD : 120.80

COV : 48.35  
 STD : 50.10  
 Avg. Abs. Dev : 29.51  
 MAX Sales Ratio : 499.25  
 MIN Sales Ratio : 11.83

95% Median C.I. : 93.40 to 100.79  
 95% Wgt. Mean C.I. : 72.29 to 99.24  
 95% Mean C.I. : 96.25 to 110.97

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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	22	98.35	98.58	82.06	20.04	120.13	60.79	136.89	81.70 to 120.75	484,582	397,661
03	156	96.77	104.32	86.22	31.93	120.99	11.83	499.25	93.40 to 100.79	558,339	481,404
04											
<u>ALL</u>	178	97.06	103.61	85.77	30.40	120.80	11.83	499.25	93.40 to 100.79	549,223	471,053

**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	1	499.25	499.25	499.25	00.00	100.00	499.25	499.25	N/A	800	3,994
Less Than 15,000	1	499.25	499.25	499.25	00.00	100.00	499.25	499.25	N/A	800	3,994
Less Than 30,000	2	275.48	275.48	69.78	81.23	394.78	51.70	499.25	N/A	9,900	6,909
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	177	96.97	101.37	85.76	28.27	118.20	11.83	273.34	92.71 to 100.79	552,321	473,692
Greater Than 14,999	177	96.97	101.37	85.76	28.27	118.20	11.83	273.34	92.71 to 100.79	552,321	473,692
Greater Than 29,999	176	97.06	101.65	85.77	28.14	118.51	11.83	273.34	93.40 to 100.79	555,352	476,328
<u>Incremental Ranges</u>											
0 TO 4,999	1	499.25	499.25	499.25	00.00	100.00	499.25	499.25	N/A	800	3,994
5,000 TO 14,999											
15,000 TO 29,999	1	51.70	51.70	51.70	00.00	100.00	51.70	51.70	N/A	19,000	9,823
30,000 TO 59,999	13	112.77	125.29	123.58	29.87	101.38	64.74	237.01	93.59 to 168.64	44,679	55,215
60,000 TO 99,999	30	103.25	115.56	115.78	30.26	99.81	56.53	259.77	93.40 to 119.08	76,032	88,029
100,000 TO 149,999	22	106.17	104.30	105.07	15.13	99.27	71.08	153.65	88.88 to 115.80	123,659	129,926
150,000 TO 249,999	41	99.71	103.15	103.59	33.72	99.58	11.83	273.34	81.91 to 120.75	184,646	191,279
250,000 TO 499,999	30	89.19	92.25	91.16	19.45	101.20	60.77	242.58	76.57 to 99.32	344,707	314,231
500,000 TO 999,999	17	90.26	83.93	82.90	19.37	101.24	39.99	115.43	59.63 to 104.93	670,743	556,062
1,000,000 +	23	83.19	90.32	80.98	34.96	111.53	31.00	186.50	69.96 to 100.12	2,732,403	2,212,793
<u>ALL</u>	178	97.06	103.61	85.77	30.40	120.80	11.83	499.25	93.40 to 100.79	549,223	471,053

**40 Hall  
COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 178  
 Total Sales Price : 97,761,686  
 Total Adj. Sales Price : 97,761,686  
 Total Assessed Value : 83,847,503  
 Avg. Adj. Sales Price : 549,223  
 Avg. Assessed Value : 471,053

MEDIAN : 97  
 WGT. MEAN : 86  
 MEAN : 104  
 COD : 30.40  
 PRD : 120.80

COV : 48.35  
 STD : 50.10  
 Avg. Abs. Dev : 29.51  
 MAX Sales Ratio : 499.25  
 MIN Sales Ratio : 11.83

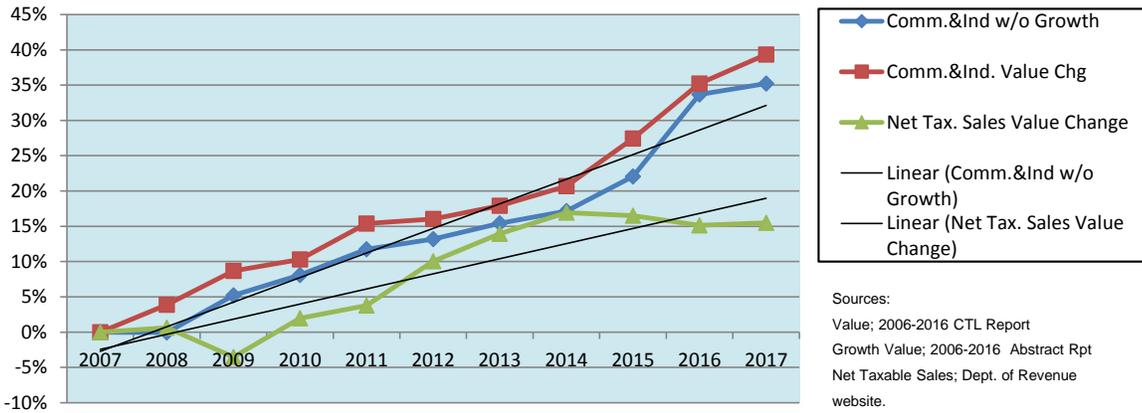
95% Median C.I. : 93.40 to 100.79  
 95% Wgt. Mean C.I. : 72.29 to 99.24  
 95% Mean C.I. : 96.25 to 110.97

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	75.92	75.92	75.92	00.00	100.00	75.92	75.92	N/A	85,000	64,533
303	1	77.44	77.44	77.44	00.00	100.00	77.44	77.44	N/A	2,000,000	1,548,778
304	2	95.25	95.25	94.07	11.11	101.25	84.67	105.83	N/A	2,475,000	2,328,334
309	3	115.80	143.16	134.41	24.86	106.51	113.65	200.03	N/A	90,667	121,862
319	3	95.53	107.17	68.86	51.30	155.63	39.47	186.50	N/A	4,733,333	3,259,519
326	6	68.73	69.89	75.39	32.10	92.70	35.56	110.73	35.56 to 110.73	254,996	192,253
336	1	93.40	93.40	93.40	00.00	100.00	93.40	93.40	N/A	67,000	62,575
340	3	123.25	129.63	130.04	11.61	99.68	111.36	154.29	N/A	60,000	78,022
341	11	96.25	105.14	89.90	25.55	116.95	72.85	174.38	76.28 to 135.48	750,939	675,067
343	3	110.72	114.65	103.58	09.93	110.69	100.12	133.10	N/A	525,000	543,816
344	26	94.86	108.41	98.57	31.98	109.98	62.98	273.34	79.95 to 104.08	283,188	279,145
349	2	79.51	79.51	59.52	45.19	133.59	43.58	115.43	N/A	1,195,000	711,225
350	6	99.88	89.26	82.67	28.62	107.97	11.83	122.43	11.83 to 122.43	610,000	504,262
351	1	92.71	92.71	92.71	00.00	100.00	92.71	92.71	N/A	315,000	292,035
352	23	99.55	99.06	82.41	19.38	120.20	60.79	136.89	83.91 to 111.09	469,383	386,803
353	18	100.23	107.12	68.90	30.98	155.47	31.00	242.58	80.50 to 103.93	749,817	516,647
384	5	101.56	91.29	96.62	18.68	94.48	56.53	117.22	N/A	123,780	119,602
386	2	87.77	87.77	89.26	13.14	98.33	76.24	99.29	N/A	52,250	46,636
391	1	39.99	39.99	39.99	00.00	100.00	39.99	39.99	N/A	672,500	268,901
403	1	144.17	144.17	144.17	00.00	100.00	144.17	144.17	N/A	192,000	276,812
406	16	100.52	134.11	89.86	59.83	149.24	55.01	499.25	63.91 to 163.87	298,886	268,588
428	1	101.71	101.71	101.71	00.00	100.00	101.71	101.71	N/A	118,000	120,014
441	1	214.59	214.59	214.59	00.00	100.00	214.59	214.59	N/A	75,000	160,944
442	1	102.76	102.76	102.76	00.00	100.00	102.76	102.76	N/A	140,000	143,867
444	1	104.93	104.93	104.93	00.00	100.00	104.93	104.93	N/A	900,000	944,385
455	2	89.62	89.62	55.24	44.14	162.24	50.06	129.18	N/A	1,605,000	886,534
470	3	51.70	48.83	53.09	13.42	91.98	36.99	57.80	N/A	332,173	176,341
483	1	93.59	93.59	93.59	00.00	100.00	93.59	93.59	N/A	53,328	49,909
491	1	99.68	99.68	99.68	00.00	100.00	99.68	99.68	N/A	65,000	64,794
494	1	101.47	101.47	101.47	00.00	100.00	101.47	101.47	N/A	350,000	355,161
495	2	131.95	131.95	142.27	18.89	92.75	107.03	156.86	N/A	1,110,000	1,579,164
528	21	93.63	93.42	90.95	18.28	102.72	48.64	135.75	76.08 to 102.42	217,694	197,993
532	1	77.95	77.95	77.95	00.00	100.00	77.95	77.95	N/A	220,000	171,491
594	3	131.13	123.66	139.75	26.77	88.49	67.28	172.58	N/A	2,047,500	2,861,459
609	1	80.12	80.12	80.12	00.00	100.00	80.12	80.12	N/A	900,000	721,097
999	3	82.45	90.55	90.83	16.49	99.69	74.21	115.00	N/A	96,667	87,804
<u>ALL</u>	<u>178</u>	<u>97.06</u>	<u>103.61</u>	<u>85.77</u>	<u>30.40</u>	<u>120.80</u>	<u>11.83</u>	<u>499.25</u>	<u>93.40 to 100.79</u>	<u>549,223</u>	<u>471,053</u>

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 791,953,729	\$ 20,724,075	2.62%	\$ 771,229,654	-	\$ 917,314,709	-
2008	\$ 822,668,383	\$ 31,157,730	3.79%	\$ 791,510,653	-0.06%	\$ 923,152,185	0.64%
2009	\$ 860,669,200	\$ 27,284,342	3.17%	\$ 833,384,858	1.30%	\$ 885,019,667	-4.13%
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%
<b>Ann %chg</b>	3.37%			<b>Average</b>	<b>0.49%</b>	<b>1.58%</b>	<b>1.49%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-0.06%	3.88%	0.64%
2009	5.23%	8.68%	-3.52%
2010	8.11%	10.31%	1.97%
2011	11.74%	15.40%	3.77%
2012	13.20%	16.03%	10.06%
2013	15.41%	17.90%	13.93%
2014	17.16%	20.69%	16.94%
2015	22.05%	27.45%	16.49%
2016	33.67%	35.24%	15.13%
2017	35.22%	39.34%	15.49%

County Number	40
County Name	Hall

PAD 2018 R&O Statistics 2018 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	81.69	95% Median C.I. :	63.91 to 163.87
Total Sales Price :	4,782,178	Wgt. Mean :	90	STD :	109.55	95% Wgt. Mean C.I. :	69.03 to 110.70
Total Adj. Sales Price :	4,782,178	Mean :	134	Avg. Abs. Dev :	60.14	95% Mean C.I. :	75.75 to 192.47
Total Assessed Value :	4,297,400						
Avg. Adj. Sales Price :	298,886	COD :	59.83	MAX Sales Ratio :	499.25		
Avg. Assessed Value :	268,588	PRD :	149.24	MIN Sales Ratio :	55.01		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2014 To 12/31/2014	2	100.33	100.33	98.20	03.35	102.17	96.97	103.69	N/A	115,000	112,930
01/01/2015 To 03/31/2015	1	499.25	499.25	499.25		100.00	499.25	499.25	N/A	800	3,994
04/01/2015 To 06/30/2015	2	84.04	84.04	77.46	34.54	108.49	55.01	113.07	N/A	672,500	520,910
07/01/2015 To 09/30/2015	2	87.82	87.82	86.82	30.80	101.15	60.77	114.87	N/A	289,275	251,136
10/01/2015 To 12/31/2015	3	137.81	120.44	85.69	25.22	140.55	59.63	163.87	N/A	286,667	245,647
01/01/2016 To 03/31/2016	1	63.91	63.91	63.91		100.00	63.91	63.91	N/A	150,000	95,863
04/01/2016 To 06/30/2016											
07/01/2016 To 09/30/2016	1	237.01	237.01	237.01		100.00	237.01	237.01	N/A	50,000	118,503
10/01/2016 To 12/31/2016											
01/01/2017 To 03/31/2017	1	184.43	184.43	184.43		100.00	184.43	184.43	N/A	208,828	385,150
04/01/2017 To 06/30/2017	2	86.96	86.96	90.01	11.95	96.61	76.57	97.35	N/A	467,000	420,338
07/01/2017 To 09/30/2017	1	81.49	81.49	81.49		100.00	81.49	81.49	N/A	425,000	346,324
<u>Study Yrs</u>											
10/01/2014 To 09/30/2015	7	103.69	149.09	82.34	70.87	181.07	55.01	499.25	55.01 to 499.25	307,764	253,421
10/01/2015 To 09/30/2016	5	137.81	132.45	89.75	40.25	147.58	59.63	237.01	N/A	212,000	190,261
10/01/2016 To 09/30/2017	4	89.42	109.96	100.28	34.59	109.65	76.57	184.43	N/A	391,957	393,037
<u>Calendar Yrs</u>											
01/01/2015 To 12/31/2015	8	113.97	150.54	82.07	68.81	183.43	55.01	499.25	55.01 to 499.25	348,044	285,628
01/01/2016 To 12/31/2016	2	150.46	150.46	107.18	57.52	140.38	63.91	237.01	N/A	100,000	107,183

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	81.69	95% Median C.I. :	63.91 to 163.87
Total Sales Price :	4,782,178	Wgt. Mean :	90	STD :	109.55	95% Wgt. Mean C.I. :	69.03 to 110.70
Total Adj. Sales Price :	4,782,178	Mean :	134	Avg. Abs. Dev :	60.14	95% Mean C.I. :	75.75 to 192.47
Total Assessed Value :	4,297,400						
Avg. Adj. Sales Price :	298,886	COD :	59.83	MAX Sales Ratio :	499.25		
Avg. Assessed Value :	268,588	PRD :	149.24	MIN Sales Ratio :	55.01		

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	13	97.35	112.90	89.08	40.26	126.74	55.01	237.01	60.77 to 163.87	334,833	298,276
04	1	499.25	499.25	499.25		100.00	499.25	499.25	N/A	800	3,994
99	2	89.39	89.39	97.03	28.50	92.13	63.91	114.87	N/A	214,275	207,912

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	16	100.52	134.11	89.86	59.83	149.24	55.01	499.25	63.91 to 163.87	298,886	268,588
04											

what IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	81.69	95% Median C.I. :	63.91 to 163.87
Total Sales Price :	4,782,178	Wgt. Mean :	90	STD :	109.55	95% Wgt. Mean C.I. :	69.03 to 110.70
Total Adj. Sales Price :	4,782,178	Mean :	134	Avg. Abs. Dev :	60.14	95% Mean C.I. :	75.75 to 192.47
Total Assessed Value :	4,297,400						
Avg. Adj. Sales Price :	298,886	COD :	59.83	MAX Sales Ratio :	499.25		
Avg. Assessed Value :	268,588	PRD :	149.24	MIN Sales Ratio :	55.01		

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	499.25	499.25	499.25		100.00	499.25	499.25	N/A	800	3,994
Less Than 15,000	1	499.25	499.25	499.25		100.00	499.25	499.25	N/A	800	3,994
Less Than 30,000	1	499.25	499.25	499.25		100.00	499.25	499.25	N/A	800	3,994
<u>__Ranges Excl. Low \$__</u>											
Greater Than 4,999	15	97.35	109.76	89.79	38.38	122.24	55.01	237.01	63.91 to 137.81	318,759	286,227
Greater Than 15,000	15	97.35	109.76	89.79	38.38	122.24	55.01	237.01	63.91 to 137.81	318,759	286,227
Greater Than 30,000	15	97.35	109.76	89.79	38.38	122.24	55.01	237.01	63.91 to 137.81	318,759	286,227
<u>__Incremental Ranges__</u>											
0 TO 4,999	1	499.25	499.25	499.25		100.00	499.25	499.25	N/A	800	3,994
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	170.35	170.35	176.14	39.13	96.71	103.69	237.01	N/A	46,000	81,027
60,000 TO 99,999	1	163.87	163.87	163.87		100.00	163.87	163.87	N/A	80,000	131,096
100,000 TO 149,999											
150,000 TO 249,999	4	117.39	120.78	125.39	34.36	96.32	63.91	184.43	N/A	181,707	227,846
250,000 TO 499,999	4	79.03	83.43	82.58	18.68	101.03	60.77	114.87	N/A	333,388	275,323
500,000 TO 999,999	4	78.49	81.27	77.97	30.51	104.23	55.01	113.07	N/A	637,250	496,895
1,000,000 +											

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
406	16	100.52	134.11	89.86	59.83	149.24	55.01	499.25	63.91 to 163.87	298,886	268,588

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	406	Total	Increase	0%

What IF

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

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 60  
Total Sales Price : 46,044,590  
Total Adj. Sales Price : 46,044,590  
Total Assessed Value : 33,689,718  
Avg. Adj. Sales Price : 767,410  
Avg. Assessed Value : 561,495

MEDIAN : 73  
WGT. MEAN : 73  
MEAN : 77  
COD : 25.29  
PRD : 104.92

COV : 36.50  
STD : 28.02  
Avg. Abs. Dev : 18.35  
MAX Sales Ratio : 159.47  
MIN Sales Ratio : 00.00

95% Median C.I. : 67.22 to 77.33  
95% Wgt. Mean C.I. : 67.34 to 78.99  
95% Mean C.I. : 69.68 to 83.86

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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
<b>Qrtrs</b>											
01-OCT-14 To 31-DEC-14	4	62.07	59.89	59.85	18.80	100.07	38.10	77.32	N/A	897,984	537,440
01-JAN-15 To 31-MAR-15	7	65.85	67.59	68.17	11.01	99.15	57.70	80.63	57.70 to 80.63	625,916	426,686
01-APR-15 To 30-JUN-15	6	62.97	68.64	76.67	24.39	89.53	42.81	94.12	42.81 to 94.12	1,231,409	944,174
01-JUL-15 To 30-SEP-15	2	82.29	82.29	84.08	17.23	97.87	68.11	96.46	N/A	852,000	716,391
01-OCT-15 To 31-DEC-15	7	69.81	62.14	59.12	17.19	105.11	32.54	76.93	32.54 to 76.93	822,653	486,331
01-JAN-16 To 31-MAR-16	6	68.02	74.83	70.96	13.66	105.45	63.40	112.12	63.40 to 112.12	1,204,699	854,841
01-APR-16 To 30-JUN-16	4	92.30	86.97	90.98	12.86	95.59	59.65	103.64	N/A	458,073	416,757
01-JUL-16 To 30-SEP-16	2	118.08	118.08	115.19	35.06	102.51	76.68	159.47	N/A	317,864	366,152
01-OCT-16 To 31-DEC-16	7	73.21	71.67	73.38	44.94	97.67	00.00	134.86	00.00 to 134.86	543,631	398,900
01-JAN-17 To 31-MAR-17	7	74.50	95.55	79.90	32.74	119.59	67.22	150.34	67.22 to 150.34	549,723	439,236
01-APR-17 To 30-JUN-17	7	80.21	78.15	76.50	05.69	102.16	66.71	86.23	66.71 to 86.23	795,788	608,800
01-JUL-17 To 30-SEP-17	1	131.36	131.36	131.36	00.00	100.00	131.36	131.36	N/A	300,000	394,087
<b>Study Yrs</b>											
01-OCT-14 To 30-SEP-15	19	65.80	67.84	71.69	17.90	94.63	38.10	96.46	58.33 to 78.02	898,200	643,915
01-OCT-15 To 30-SEP-16	19	71.67	77.26	70.74	23.93	109.22	32.54	159.47	63.40 to 90.55	813,410	575,405
01-OCT-16 To 30-SEP-17	22	78.30	84.04	77.81	28.84	108.01	00.00	150.34	70.76 to 86.23	614,727	478,302
<b>Calendar Yrs</b>											
01-JAN-15 To 31-DEC-15	22	66.98	67.48	70.14	17.99	96.21	32.54	96.46	59.20 to 76.93	874,202	613,134
01-JAN-16 To 31-DEC-16	19	73.21	80.77	76.44	33.81	105.66	00.00	159.47	65.75 to 103.64	710,612	543,193
<b>ALL</b>	60	72.55	76.77	73.17	25.29	104.92	00.00	159.47	67.22 to 77.33	767,410	561,495

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	60	72.55	76.77	73.17	25.29	104.92	00.00	159.47	67.22 to 77.33	767,410	561,495
<b>ALL</b>	60	72.55	76.77	73.17	25.29	104.92	00.00	159.47	67.22 to 77.33	767,410	561,495

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	35	71.67	74.20	71.97	14.99	103.10	42.81	134.86	66.71 to 76.68	847,975	610,279
1	35	71.67	74.20	71.97	14.99	103.10	42.81	134.86	66.71 to 76.68	847,975	610,279
<b>Grass</b>											
County	1	70.36	70.36	70.36	00.00	100.00	70.36	70.36	N/A	313,600	220,637
1	1	70.36	70.36	70.36	00.00	100.00	70.36	70.36	N/A	313,600	220,637
<b>ALL</b>	60	72.55	76.77	73.17	25.29	104.92	00.00	159.47	67.22 to 77.33	767,410	561,495

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

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 60  
 Total Sales Price : 46,044,590  
 Total Adj. Sales Price : 46,044,590  
 Total Assessed Value : 33,689,718  
 Avg. Adj. Sales Price : 767,410  
 Avg. Assessed Value : 561,495

MEDIAN : 73  
 WGT. MEAN : 73  
 MEAN : 77  
 COD : 25.29  
 PRD : 104.92

COV : 36.50  
 STD : 28.02  
 Avg. Abs. Dev : 18.35  
 MAX Sales Ratio : 159.47  
 MIN Sales Ratio : 00.00

95% Median C.I. : 67.22 to 77.33  
 95% Wgt. Mean C.I. : 67.34 to 78.99  
 95% Mean C.I. : 69.68 to 83.86

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	44	72.55	75.74	73.71	15.85	102.75	42.81	134.86	67.22 to 77.32	797,679	587,979
1	44	72.55	75.74	73.71	15.85	102.75	42.81	134.86	67.22 to 77.32	797,679	587,979
<b>_____Dry_____</b>											
County	1	80.93	80.93	80.93	00.00	100.00	80.93	80.93	N/A	517,108	418,521
1	1	80.93	80.93	80.93	00.00	100.00	80.93	80.93	N/A	517,108	418,521
<b>_____Grass_____</b>											
County	1	70.36	70.36	70.36	00.00	100.00	70.36	70.36	N/A	313,600	220,637
1	1	70.36	70.36	70.36	00.00	100.00	70.36	70.36	N/A	313,600	220,637
<b>_____ALL_____</b>											
	60	72.55	76.77	73.17	25.29	104.92	00.00	159.47	67.22 to 77.33	767,410	561,495

## Hall County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	6495	6495	5740	5737	4570	4570	4335	4323	<b>5888</b>
Merrick	1	6015	5790	5565	5390	5000	4850	4435	3870	<b>5187</b>
Hamilton	1	6450	6439	6425	6400	6373	6375	6341	6350	<b>6430</b>
Clay	1	6285	6285	6155	6155	5695	n/a	5560	5560	<b>6148</b>
Adams	4000	5965	5915	5770	5675	5575	5430	5335	5095	<b>5815</b>
Kearney	1	n/a	6134	5685	5415	4510	3160	3160	3160	<b>5440</b>
Buffalo	4	6270	6270	5985	5915	5510	5370	5180	4552	<b>6150</b>
Buffalo	1	5825	5825	5575	5450	4676	5125	4700	4700	<b>5233</b>
Howard	7100	4950	4950	4500	4400	4000	3800	3600	3600	<b>4001</b>

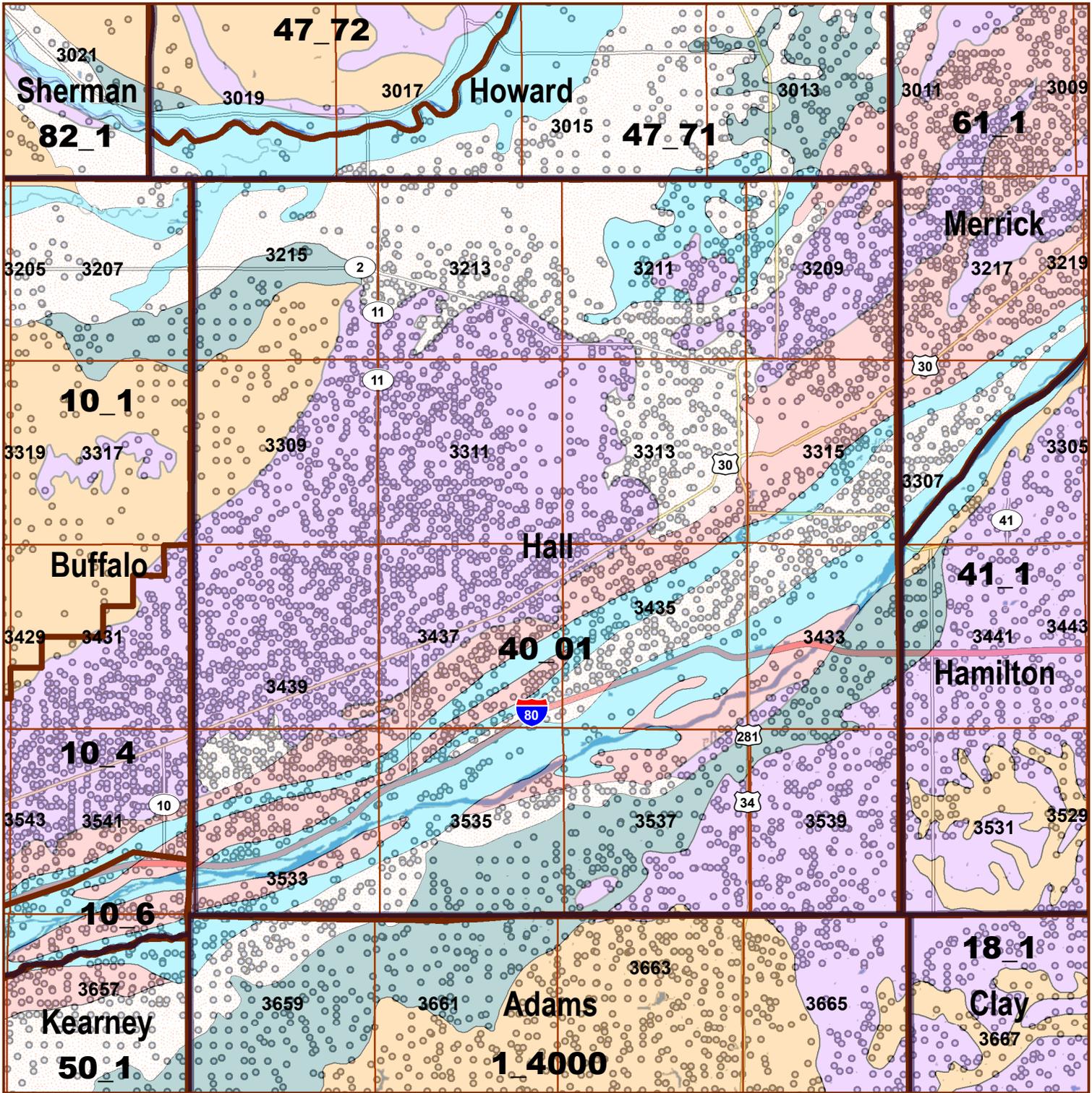
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hall	1	3340	3340	2955	2955	2530	2530	2230	2230	<b>2924</b>
Merrick	1	3310	2975	2760	2625	2430	2405	2100	2040	<b>2494</b>
Hamilton	1	5000	5000	4800	4800	4700	4700	4600	4600	<b>4887</b>
Clay	1	3245	2970	2860	2775	2685	n/a	2600	2600	<b>2922</b>
Adams	4000	3397	3200	3005	2815	2825	2815	2620	2620	<b>3096</b>
Kearney	1	n/a	3255	2885	2885	2325	1860	1860	1860	<b>2879</b>
Buffalo	4	n/a	2710	2540	2445	2320	2260	2185	2160	<b>2584</b>
Buffalo	1	2725	2725	2540	2540	2360	2250	2200	2200	<b>2403</b>
Howard	7100	2600	2600	2500	2500	2325	2250	2150	2000	<b>2304</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	2220	2213	1826	1833	1407	1409	1408	1408	<b>1528</b>
Merrick	1	2400	2250	2103	1953	1804	1653	1527	1351	<b>1640</b>
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	<b>2081</b>
Clay	1	1455	1455	1455	1455	1380	n/a	1380	1235	<b>1332</b>
Adams	4000	1597	1595	1540	1485	1430	1405	1405	1405	<b>1454</b>
Kearney	1	n/a	1300	1300	1300	1300	1300	1300	1300	<b>1300</b>
Buffalo	4	1595	1595	1570	1545	1520	1495	1465	1445	<b>1493</b>
Buffalo	1	1510	1510	1485	1465	1440	1420	1385	1370	<b>1394</b>
Howard	7100	1500	1500	1350	1350	1300	1250	1200	1175	<b>1237</b>

County	Mkt Area	CRP	TIMBER	WASTE
Hall	1	n/a	n/a	100
Merrick	1	1371	500	300
Hamilton	1	n/a	n/a	900
Clay	1	n/a	n/a	n/a
Adams	4000	n/a	n/a	208
Kearney	1	n/a	n/a	150
Buffalo	4	n/a	615	354
Buffalo	1	n/a	625	400
Howard	7100	1261	n/a	750

Source: 2018 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.



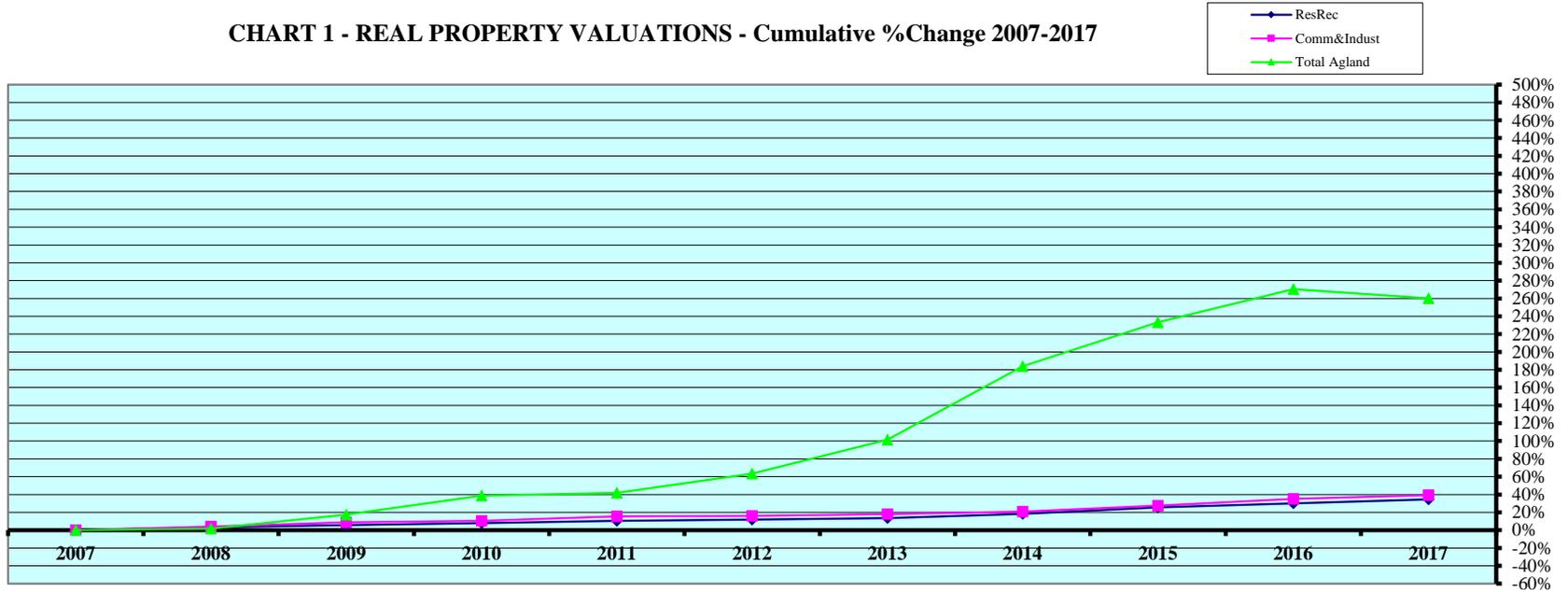
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Hall County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	1,681,720,913	--	--	--	791,953,729	--	--	--	431,476,186	--	--	--
2008	1,734,003,259	52,282,346	3.11%	3.11%	822,668,383	30,714,654	3.88%	3.88%	439,389,692	7,913,506	1.83%	1.83%
2009	1,777,497,500	43,494,241	2.51%	5.70%	860,669,200	38,000,817	4.62%	8.68%	506,305,790	66,916,098	15.23%	17.34%
2010	1,813,829,352	36,331,852	2.04%	7.86%	873,581,530	12,912,330	1.50%	10.31%	599,081,797	92,776,007	18.32%	38.84%
2011	1,857,590,565	43,761,213	2.41%	10.46%	913,941,631	40,360,101	4.62%	15.40%	612,109,253	13,027,456	2.17%	41.86%
2012	1,880,216,614	22,626,049	1.22%	11.80%	918,865,904	4,924,273	0.54%	16.03%	705,113,519	93,004,266	15.19%	63.42%
2013	1,908,589,882	28,373,268	1.51%	13.49%	933,736,605	14,870,701	1.62%	17.90%	869,205,328	164,091,809	23.27%	101.45%
2014	1,988,521,459	79,931,577	4.19%	18.24%	955,806,956	22,070,351	2.36%	20.69%	1,225,521,509	356,316,181	40.99%	184.03%
2015	2,113,529,956	125,008,497	6.29%	25.68%	1,009,313,784	53,506,828	5.60%	27.45%	1,437,959,192	212,437,683	17.33%	233.27%
2016	2,185,075,580	71,545,624	3.39%	29.93%	1,071,007,558	61,693,774	6.11%	35.24%	1,598,530,137	160,570,945	11.17%	270.48%
2017	2,262,851,150	77,775,570	3.56%	34.56%	1,103,547,269	32,539,711	3.04%	39.34%	1,554,424,131	-44,106,006	-2.76%	260.26%

Rate Annual %chg: Residential & Recreational **3.01%**

Commercial & Industrial **3.37%**

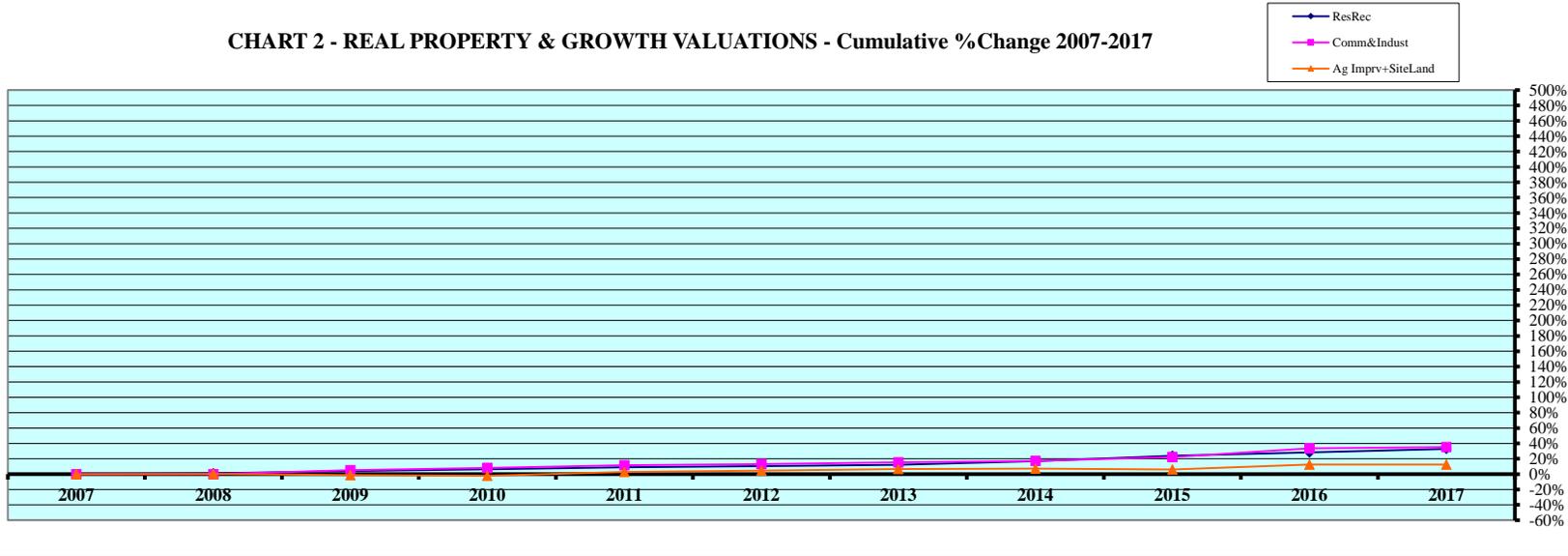
Agricultural Land **13.67%**

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 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	1,681,720,913	30,583,127	1.82%	1,651,137,786	--	--	791,953,729	20,724,075	2.62%	771,229,654	--	--
2008	1,734,003,259	32,756,496	1.89%	1,701,246,763	1.16%	1.16%	822,668,383	31,157,730	3.79%	791,510,653	-0.06%	-0.06%
2009	1,777,497,500	28,472,503	1.60%	1,749,024,997	0.87%	4.00%	860,669,200	27,284,342	3.17%	833,384,858	1.30%	5.23%
2010	1,813,829,352	24,703,076	1.36%	1,789,126,276	0.65%	6.39%	873,581,530	17,431,609	2.00%	856,149,921	-0.53%	8.11%
2011	1,857,590,565	24,099,933	1.30%	1,833,490,632	1.08%	9.02%	913,941,631	29,047,066	3.18%	884,894,565	1.30%	11.74%
2012	1,880,216,614	22,761,341	1.21%	1,857,455,273	-0.01%	10.45%	918,865,904	22,394,592	2.44%	896,471,312	-1.91%	13.20%
2013	1,908,589,882	21,126,981	1.11%	1,887,462,901	0.39%	12.23%	933,736,605	19,717,597	2.11%	914,019,008	-0.53%	15.41%
2014	1,988,521,459	24,289,478	1.22%	1,964,231,981	2.92%	16.80%	955,806,956	27,952,459	2.92%	927,854,497	-0.63%	17.16%
2015	2,113,529,956	29,533,661	1.40%	2,083,996,295	4.80%	23.92%	1,009,313,784	42,711,120	4.23%	966,602,664	1.13%	22.05%
2016	2,185,075,580	27,974,114	1.28%	2,157,101,466	2.06%	28.27%	1,071,007,558	12,438,600	1.16%	1,058,568,958	4.88%	33.67%
2017	2,262,851,150	28,931,170	1.28%	2,233,919,980	2.24%	32.84%	1,103,547,269	32,634,741	2.96%	1,070,912,528	-0.01%	35.22%
Rate Ann%chg	3.01%				1.62%		3.37%			C & I w/o growth	0.49%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	92,121,464	23,555,259	115,676,723	3,307,923	2.86%	112,368,800	--	--
2008	91,831,885	25,431,841	117,263,726	1,194,915	1.02%	116,068,811	0.34%	0.34%
2009	89,821,265	25,755,149	115,576,414	1,388,273	1.20%	114,188,141	-2.62%	-1.29%
2010	88,581,435	26,066,753	114,648,188	1,437,721	1.25%	113,210,467	-2.05%	-2.13%
2011	92,486,608	28,935,977	121,422,585	2,345,015	1.93%	119,077,570	3.86%	2.94%
2012	92,103,202	30,848,699	122,951,901	2,003,240	1.63%	120,948,661	-0.39%	4.56%
2013	92,441,751	33,001,923	125,443,674	1,995,631	1.59%	123,448,043	0.40%	6.72%
2014	91,508,858	33,721,853	125,230,711	1,043,540	0.83%	124,187,171	-1.00%	7.36%
2015	90,406,390	34,914,993	125,321,383	2,588,824	2.07%	122,732,559	-1.99%	6.10%
2016	93,418,030	37,442,179	130,860,209	695,988	0.53%	130,164,221	3.86%	12.52%
2017	92,445,453	38,596,290	131,041,743	999,747	0.76%	130,041,996	-0.63%	12.42%
Rate Ann%chg	0.04%	5.06%	1.25%			Ag Imprv+Site w/o growth	-0.02%	

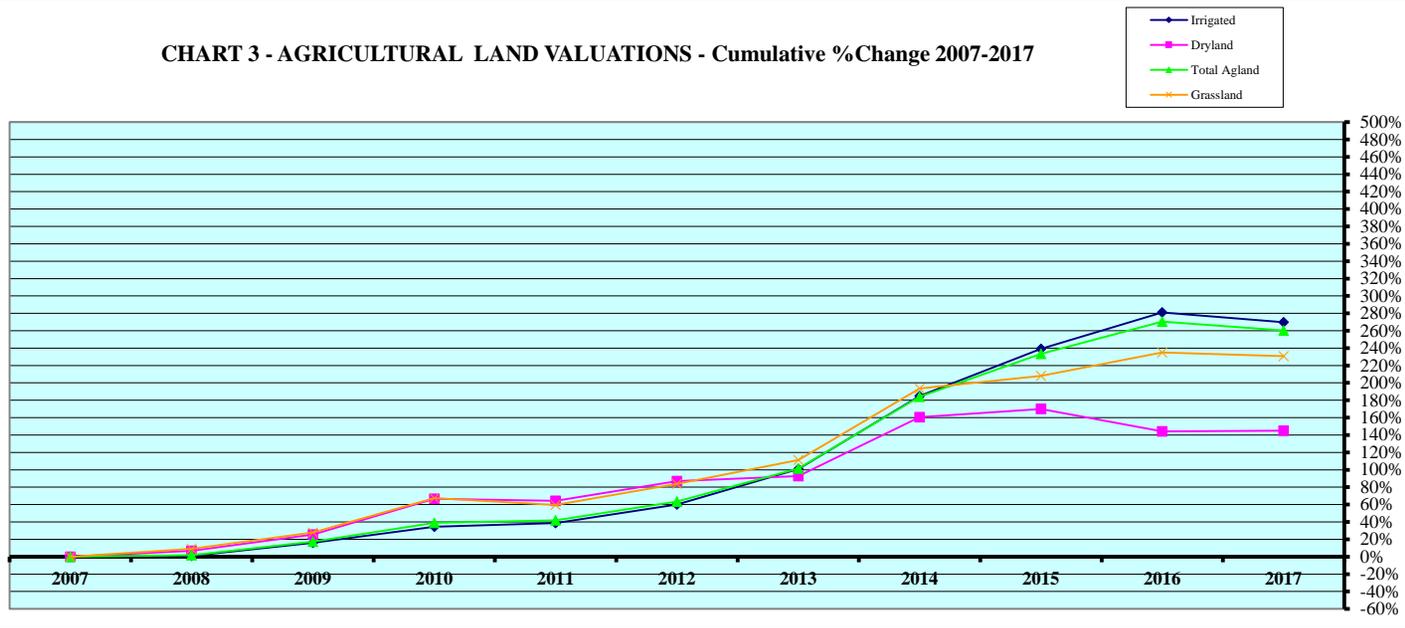
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 40  
County HALL

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	380,101,357	--	--	--	22,466,338	--	--	--	27,157,125	--	--	--
2008	383,906,169	3,804,812	1.00%	1.00%	23,969,620	1,503,282	6.69%	6.69%	29,613,466	2,456,341	9.04%	9.04%
2009	441,230,100	57,323,931	14.93%	16.08%	28,203,153	4,233,533	17.66%	25.54%	34,732,681	5,119,215	17.29%	27.90%
2010	511,557,952	70,327,852	15.94%	34.58%	37,440,955	9,237,802	32.75%	66.65%	45,476,207	10,743,526	30.93%	67.46%
2011	527,322,455	15,764,503	3.08%	38.73%	36,882,241	-558,714	-1.49%	64.17%	43,344,582	-2,131,625	-4.69%	59.61%
2012	608,522,792	81,200,337	15.40%	60.09%	42,034,379	5,152,138	13.97%	87.10%	49,922,043	6,577,461	15.17%	83.83%
2013	763,918,911	155,396,119	25.54%	100.98%	43,303,231	1,268,852	3.02%	92.75%	57,356,521	7,434,478	14.89%	111.20%
2014	1,082,688,418	318,769,507	41.73%	184.84%	58,535,135	15,231,904	35.17%	160.55%	79,737,959	22,381,438	39.02%	193.62%
2015	1,289,135,983	206,447,565	19.07%	239.16%	60,645,935	2,110,800	3.61%	169.94%	83,652,957	3,914,998	4.91%	208.03%
2016	1,448,222,947	159,086,964	12.34%	281.01%	54,847,921	-5,798,014	-9.56%	144.13%	90,969,471	7,316,514	8.75%	234.97%
2017	1,405,070,373	-43,152,574	-2.98%	269.66%	55,053,920	205,999	0.38%	145.05%	89,815,258	-1,154,213	-1.27%	230.72%

Rate Ann.%chg: Irrigated **13.97%** Dryland **9.38%** Grassland **12.71%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	85,614	--	--	--	1,665,752	--	--	--	431,476,186	--	--	--
2008	85,249	-365	-0.43%	-0.43%	1,815,188	149,436	8.97%	8.97%	439,389,692	7,913,506	1.83%	1.83%
2009	86,331	1,082	1.27%	0.84%	2,053,525	238,337	13.13%	23.28%	506,305,790	66,916,098	15.23%	17.34%
2010	437,607	351,276	406.89%	411.14%	4,169,076	2,115,551	103.02%	150.28%	599,081,797	92,776,007	18.32%	38.84%
2011	464,831	27,224	6.22%	442.94%	4,095,144	-73,932	-1.77%	145.84%	612,109,253	13,027,456	2.17%	41.86%
2012	464,950	119	0.03%	443.08%	4,169,355	74,211	1.81%	150.30%	705,113,519	93,004,266	15.19%	63.42%
2013	513,014	48,064	10.34%	499.22%	4,113,651	-55,704	-1.34%	146.95%	869,205,328	164,091,809	23.27%	101.45%
2014	510,011	-3,003	-0.59%	495.71%	4,049,986	-63,665	-1.55%	143.13%	1,225,521,509	356,316,181	40.99%	184.03%
2015	489,552	-20,459	-4.01%	471.81%	4,034,765	-15,221	-0.38%	142.22%	1,437,959,192	212,437,683	17.33%	233.27%
2016	481,121	-8,431	-1.72%	461.97%	4,008,677	-26,088	-0.65%	140.65%	1,598,530,137	160,570,945	11.17%	270.48%
2017	422,651	-58,470	-12.15%	393.67%	4,061,929	53,252	1.33%	143.85%	1,554,424,131	-44,106,006	-2.76%	260.26%

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

Rate Ann.%chg: Total Agric Land **13.67%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	380,253,444	206,943	1,837			22,458,977	27,278	823			27,186,528	56,363	482		
2008	382,827,215	208,491	1,836	-0.07%	-0.07%	24,119,720	26,522	909	10.46%	10.46%	29,568,702	55,764	530	9.93%	9.93%
2009	442,059,798	209,235	2,113	15.06%	14.98%	28,163,029	26,898	1,047	15.13%	27.17%	34,327,619	56,135	612	15.33%	26.78%
2010	512,183,904	209,024	2,450	15.98%	33.35%	37,450,739	26,742	1,400	33.76%	70.09%	45,640,441	56,392	809	32.35%	67.79%
2011	532,634,127	208,895	2,550	4.06%	38.76%	38,165,832	25,522	1,495	6.78%	81.63%	43,949,045	57,516	764	-5.59%	58.42%
2012	606,557,335	209,870	2,890	13.35%	57.29%	42,351,283	24,953	1,697	13.50%	106.14%	49,610,761	57,173	868	13.56%	79.90%
2013	764,246,531	210,492	3,631	25.63%	97.60%	43,593,852	24,723	1,763	3.89%	114.16%	57,425,031	57,284	1,002	15.53%	107.83%
2014	1,079,250,001	210,724	5,122	41.06%	178.73%	60,092,073	24,403	2,462	39.65%	199.08%	79,959,350	57,099	1,400	39.69%	190.32%
2015	1,283,307,450	214,636	5,979	16.74%	225.39%	62,670,453	21,463	2,920	18.58%	254.64%	84,088,413	55,835	1,506	7.55%	212.23%
2016	1,448,958,395	219,918	6,589	10.20%	258.57%	54,846,765	17,292	3,172	8.63%	285.24%	90,851,997	54,989	1,652	9.71%	242.53%
2017	1,406,215,274	220,442	6,379	-3.18%	247.17%	55,235,439	17,500	3,156	-0.49%	283.35%	90,091,327	54,612	1,650	-0.15%	242.01%

Rate Annual %chg Average Value/Acre: **13.25%**

**14.38%**

**13.08%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	85,582	4,304	20			1,663,459	7,803	213			431,647,990	302,691	1,426		
2008	84,842	4,267	20	0.00%	0.00%	1,812,823	7,792	233	9.13%	9.13%	438,413,302	302,836	1,448	1.52%	1.52%
2009	86,243	4,331	20	0.14%	0.14%	2,064,626	7,805	265	13.70%	24.08%	506,701,315	304,404	1,665	14.98%	16.73%
2010	434,583	4,346	100	402.19%	402.90%	4,178,869	7,797	536	102.61%	151.40%	599,888,536	304,301	1,971	18.43%	38.24%
2011	455,219	4,556	100	-0.09%	402.46%	4,130,732	7,697	537	0.14%	151.75%	619,334,955	304,186	2,036	3.28%	42.78%
2012	464,407	4,648	100	0.00%	402.47%	4,101,480	7,682	534	-0.52%	150.44%	703,085,266	304,326	2,310	13.47%	62.01%
2013	464,410	4,648	100	0.00%	402.47%	4,118,778	7,718	534	-0.04%	150.34%	869,848,602	304,865	2,853	23.50%	100.08%
2014	511,693	4,654	110	10.05%	452.95%	4,103,759	7,686	534	0.04%	150.45%	1,223,916,876	304,566	4,019	40.84%	181.80%
2015	492,845	4,471	110	0.25%	454.34%	4,052,241	7,610	532	-0.27%	149.77%	1,434,611,402	304,015	4,719	17.43%	230.91%
2016	477,034	4,313	111	0.34%	456.23%	4,026,828	7,693	523	-1.70%	145.52%	1,599,161,019	304,205	5,257	11.40%	268.63%
2017	425,053	4,260	100	-9.80%	401.74%	4,058,077	7,671	529	1.07%	148.15%	1,556,025,170	304,485	5,110	-2.79%	258.36%

**40 HALL**

Rate Annual %chg Average Value/Acre: **13.61%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**

CHART 5 - 2017 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	268,505,460	61,027,194	138,051,581	2,262,260,420	1,023,631,014	79,916,255	590,730	1,554,424,131	92,445,453	38,596,290	0	5,519,448,528
cnty sectorvalue % of total value:		4.86%	1.11%	2.50%	40.99%	18.55%	1.45%	0.01%	28.16%	1.67%	0.70%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
642	ALDA	4,183,864	487,313	1,439,234	14,674,935	4,997,933	3,899,537	0	0	0	0	0	29,682,816
1.10%	%sector of county sector	1.56%	0.80%	1.04%	0.65%	0.49%	4.88%						0.54%
	%sector of municipality	14.10%	1.64%	4.85%	49.44%	16.84%	13.14%						100.00%
785	CAIRO	652,907	673,121	1,999,582	30,832,425	5,262,852	0	0	329,603	0	6,760	0	39,757,250
1.34%	%sector of county sector	0.24%	1.10%	1.45%	1.36%	0.51%			0.02%		0.02%		0.72%
	%sector of municipality	1.64%	1.69%	5.03%	77.55%	13.24%			0.83%		0.02%		100.00%
829	DONIPHAN	2,215,149	562,574	55,954	35,198,141	7,358,845	1,971,007	0	0	0	0	0	47,361,670
1.41%	%sector of county sector	0.82%	0.92%	0.04%	1.56%	0.72%	2.47%						0.86%
	%sector of municipality	4.68%	1.19%	0.12%	74.32%	15.54%	4.16%						100.00%
48,654	GRAND ISLAND	140,870,120	30,933,267	48,531,644	1,758,331,140	926,478,201	72,794,245	0	10,942,583	1,001,927	229,492	0	2,990,112,619
83.02%	%sector of county sector	52.46%	50.69%	35.15%	77.72%	90.51%	91.09%		0.70%	1.08%	0.59%		54.17%
	%sector of municipality	4.71%	1.03%	1.62%	58.80%	30.98%	2.43%		0.37%	0.03%	0.01%		100.00%
1,325	WOOD RIVER	27,182,817	1,100,255	2,668,891	41,344,257	9,131,035	0	0	0	0	0	0	81,427,255
2.26%	%sector of county sector	10.12%	1.80%	1.93%	1.83%	0.89%							1.48%
	%sector of municipality	33.38%	1.35%	3.28%	50.77%	11.21%							100.00%
52,235	Total Municipalities	175,104,857	33,756,530	54,695,305	1,880,380,898	953,228,866	78,664,789	0	11,272,186	1,001,927	236,252	0	3,188,341,610
89.13%	%all municip.sectors of cnty	65.21%	55.31%	39.62%	83.12%	93.12%	98.43%		0.73%	1.08%	0.61%		57.77%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 26,181</b>	<b>Value : 5,085,547,615</b>	<b>Growth 58,664,956</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,184	15,578,842	121	1,775,977	96	1,572,585	1,401	18,927,404	
<b>02. Res Improve Land</b>	15,400	218,050,968	1,174	33,504,351	741	30,777,594	17,315	282,332,913	
<b>03. Res Improvements</b>	16,283	1,739,529,543	1,239	213,894,494	766	125,935,562	18,288	2,079,359,599	
<b>04. Res Total</b>	17,467	1,973,159,353	1,360	249,174,822	862	158,285,741	19,689	2,380,619,916	37,510,340
<b>% of Res Total</b>	88.71	82.88	6.91	10.47	4.38	6.65	75.20	46.81	63.94
<b>05. Com UnImp Land</b>	465	32,787,206	16	319,311	75	2,353,958	556	35,460,475	
<b>06. Com Improve Land</b>	1,975	148,724,929	36	1,745,204	91	8,149,263	2,102	158,619,396	
<b>07. Com Improvements</b>	2,073	799,823,206	43	8,980,430	177	54,344,481	2,293	863,148,117	
<b>08. Com Total</b>	2,538	981,335,341	59	11,044,945	252	64,847,702	2,849	1,057,227,988	19,344,364
<b>% of Com Total</b>	89.08	92.82	2.07	1.04	8.85	6.13	10.88	20.79	32.97
<b>09. Ind UnImp Land</b>	3	813,034	0	0	0	0	3	813,034	
<b>10. Ind Improve Land</b>	24	4,405,536	0	0	1	35,100	25	4,440,636	
<b>11. Ind Improvements</b>	25	74,116,040	0	0	1	1,239,502	26	75,355,542	
<b>12. Ind Total</b>	28	79,334,610	0	0	1	1,274,602	29	80,609,212	327,989
<b>% of Ind Total</b>	96.55	98.42	0.00	0.00	3.45	1.58	0.11	1.59	0.56
<b>13. Rec UnImp Land</b>	0	0	0	0	1	151,960	1	151,960	
<b>14. Rec Improve Land</b>	0	0	0	0	2	107,762	2	107,762	
<b>15. Rec Improvements</b>	0	0	0	0	19	344,879	19	344,879	
<b>16. Rec Total</b>	0	0	0	0	20	604,601	20	604,601	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.08	0.01	0.00
<b>Res &amp; Rec Total</b>	17,467	1,973,159,353	1,360	249,174,822	882	158,890,342	19,709	2,381,224,517	37,510,340
<b>% of Res &amp; Rec Total</b>	88.62	82.86	6.90	10.46	4.48	6.67	75.28	46.82	63.94
<b>Com &amp; Ind Total</b>	2,566	1,060,669,951	59	11,044,945	253	66,122,304	2,878	1,137,837,200	19,672,353
<b>% of Com &amp; Ind Total</b>	89.16	93.22	2.05	0.97	8.79	5.81	10.99	22.37	33.53
<b>17. Taxable Total</b>	20,033	3,033,829,304	1,419	260,219,767	1,135	225,012,646	22,587	3,519,061,717	57,182,693
<b>% of Taxable Total</b>	88.69	86.21	6.28	7.39	5.03	6.39	86.27	69.20	97.47

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	269	2,638,176	39,066,909	0	0	0
19. Commercial	66	19,258,304	62,527,083	0	0	0
20. Industrial	1	2,183,323	1,750,270	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	930	187,374	270	2,639,106	39,254,283
19. Commercial	10	706,667	35,432,764	76	19,964,971	97,959,847
20. Industrial	0	0	0	1	2,183,323	1,750,270
21. Other	0	0	0	0	0	0
22. Total Sch II				347	24,787,400	138,964,400

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	904	45	257	1,206

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	48	7,069,982	18	4,352,901	2,476	1,006,776,521	2,542	1,018,199,404
28. Ag-Improved Land	6	1,725,300	1	528,539	988	439,301,615	995	441,555,454
29. Ag Improvements	6	399,700	22	376,448	1,024	105,954,892	1,052	106,731,040
30. Ag Total							3,594	1,566,485,898

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	4.00	387,518	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	4	56.72	231,880	2	3.59	14,360	
36. FarmSite Improv Land	4	7.35	29,400	0	0.00	0	
37. FarmSite Improvements	3	0.00	12,182	22	0.00	376,448	
38. FarmSite Total							
39. Road & Ditches	0	18.81	0	0	13.04	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	19	17.04	364,900	19	17.04	364,900	
32. HomeSite Improv Land	660	739.58	15,703,069	664	743.58	15,793,069	
33. HomeSite Improvements	673	724.35	77,736,196	677	728.35	78,123,714	1,482,263
34. HomeSite Total				<b>696</b>	<b>760.62</b>	<b>94,281,683</b>	
35. FarmSite UnImp Land	110	144.77	670,604	116	205.08	916,844	
36. FarmSite Improv Land	829	2,137.39	8,284,950	833	2,144.74	8,314,350	
37. FarmSite Improvements	918	0.00	28,218,696	943	0.00	28,607,326	0
38. FarmSite Total				<b>1,059</b>	<b>2,349.82</b>	<b>37,838,520</b>	
39. Road & Ditches	0	6,280.02	0	0	6,311.87	0	
40. Other- Non Ag Use	0	20.79	748	0	20.79	748	
41. Total Section VI				<b>1,755</b>	<b>9,443.10</b>	<b>132,120,951</b>	<b>1,482,263</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	117.38	148,868	2	117.38	148,868

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	31,917.75	14.49%	207,305,912	15.99%	6,495.00
46. 1A	87,572.07	39.76%	568,769,535	43.86%	6,494.87
47. 2A1	30,509.49	13.85%	175,124,512	13.51%	5,740.00
48. 2A	26,540.62	12.05%	152,269,465	11.74%	5,737.22
49. 3A1	6,627.30	3.01%	30,286,823	2.34%	4,570.01
50. 3A	10,188.30	4.63%	46,559,218	3.59%	4,569.87
51. 4A1	17,417.70	7.91%	75,505,762	5.82%	4,335.00
52. 4A	9,464.13	4.30%	40,911,134	3.15%	4,322.76
<b>53. Total</b>	<b>220,237.36</b>	<b>100.00%</b>	<b>1,296,732,361</b>	<b>100.00%</b>	<b>5,887.89</b>
<b>Dry</b>					
54. 1D1	1,120.86	6.46%	3,743,697	7.38%	3,340.02
55. 1D	5,919.77	34.10%	19,772,060	38.95%	3,340.00
56. 2D1	2,009.25	11.57%	5,937,368	11.70%	2,955.02
57. 2D	2,527.41	14.56%	7,468,530	14.71%	2,955.01
58. 3D1	978.78	5.64%	2,476,318	4.88%	2,530.00
59. 3D	2,167.97	12.49%	5,484,994	10.81%	2,530.01
60. 4D1	1,489.13	8.58%	3,320,783	6.54%	2,230.02
61. 4D	1,147.09	6.61%	2,558,009	5.04%	2,230.00
<b>62. Total</b>	<b>17,360.26</b>	<b>100.00%</b>	<b>50,761,759</b>	<b>100.00%</b>	<b>2,924.02</b>
<b>Grass</b>					
63. 1G1	604.53	1.12%	1,342,059	1.63%	2,220.00
64. 1G	2,261.09	4.19%	5,002,942	6.07%	2,212.62
65. 2G1	1,653.12	3.06%	3,018,820	3.66%	1,826.13
66. 2G	8,072.04	14.95%	14,795,497	17.94%	1,832.93
67. 3G1	1,250.12	2.32%	1,758,364	2.13%	1,406.56
68. 3G	9,846.26	18.23%	13,876,541	16.82%	1,409.32
69. 4G1	6,674.50	12.36%	9,398,310	11.39%	1,408.09
70. 4G	23,637.10	43.77%	33,290,713	40.36%	1,408.41
<b>71. Total</b>	<b>53,998.76</b>	<b>100.00%</b>	<b>82,483,246</b>	<b>100.00%</b>	<b>1,527.50</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>220,237.36</b>	<b>72.60%</b>	<b>1,296,732,361</b>	<b>90.40%</b>	<b>5,887.89</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>17,360.26</b>	<b>5.72%</b>	<b>50,761,759</b>	<b>3.54%</b>	<b>2,924.02</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>53,998.76</b>	<b>17.80%</b>	<b>82,483,246</b>	<b>5.75%</b>	<b>1,527.50</b>
72. Waste	4,227.50	1.39%	421,770	0.03%	99.77
73. Other	7,533.39	2.48%	3,965,811	0.28%	526.43
74. Exempt	5,326.22	1.76%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>303,357.27</b>	<b>100.00%</b>	<b>1,434,364,947</b>	<b>100.00%</b>	<b>4,728.30</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1,338.44	7,876,824	832.76	4,750,342	218,066.16	1,284,105,195	220,237.36	1,296,732,361
<b>77. Dry Land</b>	71.11	216,828	33.61	98,586	17,255.54	50,446,345	17,360.26	50,761,759
<b>78. Grass</b>	190.08	348,279	11.47	17,070	53,797.21	82,117,897	53,998.76	82,483,246
<b>79. Waste</b>	19.04	1,904	10.82	1,082	4,197.64	418,784	4,227.50	421,770
<b>80. Other</b>	1.67	167	0.00	0	7,531.72	3,965,644	7,533.39	3,965,811
<b>81. Exempt</b>	898.93	0	136.16	0	4,291.13	0	5,326.22	0
<b>82. Total</b>	<b>1,620.34</b>	<b>8,444,002</b>	<b>888.66</b>	<b>4,867,080</b>	<b>300,848.27</b>	<b>1,421,053,865</b>	<b>303,357.27</b>	<b>1,434,364,947</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	220,237.36	72.60%	1,296,732,361	90.40%	5,887.89
<b>Dry Land</b>	17,360.26	5.72%	50,761,759	3.54%	2,924.02
<b>Grass</b>	53,998.76	17.80%	82,483,246	5.75%	1,527.50
<b>Waste</b>	4,227.50	1.39%	421,770	0.03%	99.77
<b>Other</b>	7,533.39	2.48%	3,965,811	0.28%	526.43
<b>Exempt</b>	5,326.22	1.76%	0	0.00%	0.00
<b>Total</b>	<b>303,357.27</b>	<b>100.00%</b>	<b>1,434,364,947</b>	<b>100.00%</b>	<b>4,728.30</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Alda	21	355,525	224	2,605,655	224	11,538,769	245	14,499,949	903,857
83.2 Cairo	67	581,296	301	4,476,558	301	28,223,272	368	33,281,126	1,276,153
83.3 Doniphan	23	255,477	275	3,917,675	275	32,142,629	298	36,315,781	1,191,220
83.4 Grand Island	1,018	13,902,250	14,235	203,431,020	14,235	1,631,155,818	15,253	1,848,489,088	21,963,500
83.5 High Dens Rural Sub	65	736,536	712	21,152,331	712	140,758,385	777	162,647,252	4,917,304
83.6 Kuester Lake	1	18,000	70	1,260,000	70	10,364,682	71	11,642,682	0
83.7 Mh In Courts	2	7,500	0	0	902	11,357,548	904	11,365,048	16,312
83.8 Recreational	0	0	0	0	15	233,178	15	233,178	0
83.9 Rural	54	1,135,730	427	20,233,805	428	69,657,348	482	91,026,883	1,361,087
83.10 Rural Sub	92	1,484,834	658	19,804,368	659	104,608,484	751	125,897,686	3,928,294
83.11 Wood River	59	602,216	411	5,390,327	411	36,725,594	470	42,718,137	1,934,022
83.12 [none]	0	0	4	168,936	75	2,938,771	75	3,107,707	18,591
84 Residential Total	1,402	19,079,364	17,317	282,440,675	18,307	2,079,704,478	19,709	2,381,224,517	37,510,340

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	35	897,944	36	8,140,277	43	9,164,823	0
85.2	Cairo	8	117,320	41	887,771	43	4,418,641	51	5,423,732	61,725
85.3	Doniphan	6	89,180	40	862,859	40	8,152,689	46	9,104,728	0
85.4	Gi Downtown	9	239,466	340	6,170,038	355	43,030,818	364	49,440,322	274,466
85.5	Grand Island	422	32,423,826	1,482	143,994,828	1,553	803,258,778	1,975	979,677,432	18,431,137
85.6	High Dens Rural Sub	6	600	1	46,229	1	117,656	7	164,485	0
85.7	Kuester Lake	0	0	1	18,000	1	699,924	1	717,924	0
85.8	Rural	54	1,157,440	69	6,009,553	158	38,418,198	212	45,585,191	639,801
85.9	Rural Sub	24	963,784	49	3,466,469	49	22,648,914	73	27,079,167	80,669
85.10	Wood River	18	394,153	68	704,941	73	8,372,763	91	9,471,857	184,555
85.11	[none]	5	761,138	1	1,400	10	1,245,001	15	2,007,539	0
86	Commercial Total	559	36,273,509	2,127	163,060,032	2,319	938,503,659	2,878	1,137,837,200	19,672,353

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	604.53	1.12%	1,342,059	1.63%	2,220.00
88. 1G	2,261.09	4.19%	5,002,942	6.07%	2,212.62
89. 2G1	1,653.12	3.06%	3,018,820	3.66%	1,826.13
90. 2G	8,072.04	14.95%	14,795,497	17.94%	1,832.93
91. 3G1	1,250.12	2.32%	1,758,364	2.13%	1,406.56
92. 3G	9,846.26	18.23%	13,876,541	16.82%	1,409.32
93. 4G1	6,674.50	12.36%	9,398,310	11.39%	1,408.09
94. 4G	23,637.10	43.77%	33,290,713	40.36%	1,408.41
95. Total	53,998.76	100.00%	82,483,246	100.00%	1,527.50
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	53,998.76	100.00%	82,483,246	100.00%	1,527.50
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	53,998.76	100.00%	82,483,246	100.00%	1,527.50

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

40 Hall

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,262,260,420	2,380,619,916	118,359,496	5.23%	37,510,340	3.57%
02. Recreational	590,730	604,601	13,871	2.35%	0	2.35%
03. Ag-Homesite Land, Ag-Res Dwelling	92,445,453	94,281,683	1,836,230	1.99%	1,482,263	0.38%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,355,296,603</b>	<b>2,475,506,200</b>	<b>120,209,597</b>	<b>5.10%</b>	<b>38,992,603</b>	<b>3.45%</b>
05. Commercial	1,023,631,014	1,057,227,988	33,596,974	3.28%	19,344,364	1.39%
06. Industrial	79,916,255	80,609,212	692,957	0.87%	327,989	0.46%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>1,103,547,269</b>	<b>1,137,837,200</b>	<b>34,289,931</b>	<b>3.11%</b>	<b>19,672,353</b>	<b>1.32%</b>
08. Ag-Farmsite Land, Outbuildings	38,586,132	37,838,520	-747,612	-1.94%	0	-1.94%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	10,158	748	-9,410	-92.64%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>38,596,290</b>	<b>37,839,268</b>	<b>-757,022</b>	<b>-1.96%</b>	<b>0</b>	<b>-1.96%</b>
12. Irrigated	1,405,070,373	1,296,732,361	-108,338,012	-7.71%		
13. Dryland	55,053,920	50,761,759	-4,292,161	-7.80%		
14. Grassland	89,815,258	82,483,246	-7,332,012	-8.16%		
15. Wasteland	422,651	421,770	-881	-0.21%		
16. Other Agland	4,061,929	3,965,811	-96,118	-2.37%		
<b>17. Total Agricultural Land</b>	<b>1,554,424,131</b>	<b>1,434,364,947</b>	<b>-120,059,184</b>	<b>-7.72%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>5,051,864,293</b>	<b>5,085,547,615</b>	<b>33,683,322</b>	<b>0.67%</b>	<b>58,664,956</b>	<b>-0.49%</b>

## 2018 Assessment Survey for Hall County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	4
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	1 - Position is shared with the Register of Deeds office.
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$594,493
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$53,0975
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The budget for the computer system is maintained by the County IT Department.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,250
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://grandislandne.map.beehere.net/">http://grandislandne.map.beehere.net/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	County GIS Department
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

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

### D. Contracted Services

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

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes - Stanard Appraisal for commercial pickup work
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Stanard Appraisal sets values for commercial parcels under review with approval by county assessor.

## 2018 Residential Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	The staff appraisers.																						
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Grand Island - largest city in the county; the population has been increasing in recent years, as has the market for residential property.</td> </tr> <tr> <td style="text-align: center;">02</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;">03</td> <td>Alda - Small community located on Highway 30 west of Grand Island. There is only a primary school in Alda, it provides affordable housing for commuters into Grand Island.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Wood River - Small Community on Highway 30 west of Grand Island with a K-12 school system.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Doniphan - Small community located on Highway 34 equal distance to Grand Island and Hastings, Doniphan does have a K-12 school, a slightly higher residential market due to it's proximity to both Cities.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Recreational. Parcels whose use has been determined to be recreational, mostly along the river. These parcels can be manufactured housing or lot cabin, and contain diverse improvements.</td> </tr> <tr> <td style="text-align: center;">08</td> <td>Rural. All residences not in an identified subdivision and located outside of any city limits.</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be scattered and less homogenous.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>High Density Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be homogenous.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural outbuildings and improvements</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Grand Island - largest city in the county; the population has been increasing in recent years, as has the market for residential property.	02	Cairo - Small community located on highway 2 northwest of Grand Island with a K-12 school.	03	Alda - Small community located on Highway 30 west of Grand Island. There is only a primary school in Alda, it provides affordable housing for commuters into Grand Island.	04	Wood River - Small Community on Highway 30 west of Grand Island with a K-12 school system.	05	Doniphan - Small community located on Highway 34 equal distance to Grand Island and Hastings, Doniphan does have a K-12 school, a slightly higher residential market due to it's proximity to both Cities.	07	Recreational. Parcels whose use has been determined to be recreational, mostly along the river. These parcels can be manufactured housing or lot cabin, and contain diverse improvements.	08	Rural. All residences not in an identified subdivision and located outside of any city limits.	09	Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be scattered and less homogenous.	10	High Density Rural Subdivisions - Rural residences located in platted subdivisions outside of any city limits. These homes tend to be homogenous.	AG	Agricultural outbuildings and improvements
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																						
	Only the cost approach is used for residential properties in Hall County.																						
<b>4.</b>	<b>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?</b>																						
	Hall County utilizes one depreciation table with economic adjustments by location.																						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																						
	No																						
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																						
	Depending on the location, the county uses square feet, lot, site, or acre methodology. All are developed using a sales comparison approach.																						

7. 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.

Valuation Grouping	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
01	2004	2005	2004	2005-2017
02	2004	2005	2016	2017
03	2004	2005	2016	2017
04	2004	2005	2016	2017
05	2004	2005	2016	2017
07	2004	2005	2016	2011
08	2004	2005	2016	2011
09	2004	2005	2016	2017
10	2004	2005	2016	2017
AG	2004	2005	2016	2011

## 2018 Commercial Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	Generally only the cost approach is used within the commercial class. The income approach is used for Section 42 housing.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Hall County will contract out appraisal assignments for unique commercial properties; generally the contract appraiser will develop all three approaches to market value and will rely on sales from outside the county to develop values.																		
<b>4.</b>	<b>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?</b>																		
	Hall County relies on both the tables provided by the CAMA vendor and local market information for depreciation studies.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Depending on the location and size of the parcel, the county uses square feet or acre as a unit of comparison. All values are established using a sales comparison approach.																		

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	2016	2014	2016	2015
	02	2016	2014	2016	2016
	03	2016	2014	2016	2016
	04	2016	2014	2016	2016
	05	2016	2014	2016	2016
	06	2016	2014	2016	2016
	07	2016	2014	2016	2016
	99	2016	2014	2016	2015-2016

## 2018 Agricultural Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The office staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Market Area</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> <th style="text-align: center; padding: 5px;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">The entire county is considered one market area. No unique market attributes have been recognized.</td> <td style="text-align: center; padding: 5px;">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						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews all sales for market differences as well as a spreadsheet analysis along with plotting the sales using GIS. Since the county is 70% irrigated land, and soils are relatively similar in the county, there has not been a need to develop market areas.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The county verifies sales and looks at present use of the parcel to differentiate rural residential and recreation land from agricultural land. There are few recreational parcels in the county, and they are primarily along the Platte River and are improved with cabins and/or mobile homes.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes; farm home sites carry the same first acre value as the rural residential acreages that are not in subdivisions.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	According to USDA records, there are approximately 100 acres of land enrolled in the Wetlands Reserve Program. At this time those acres have not been identified.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>7a.</b>	<b>How many special valuation applications are on file?</b>							
	N/A							
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							
	N/A							
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>							
	N/A							

7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

2017 PLAN OF ASSESSMENT FOR HALL COUNTY  
ASSESSMENT YEARS 2018, 2019 AND 2020

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.

2018

During calendar year 2018, the Assessor's Office plans to accomplish the following:

- 1) Review ag parcels for land use change
- 2) Working with 2016 flight of Pictometry Intelligent Images aerial photos to determine which parcels require on site review for changes
- 3) Review valuations and assessment levels for problem areas and any necessary adjustments
- 4) Work on fourth year of 6 year review cycle
- 5) Continue working on taking new photos of all types of properties
- 6) Inspect mobile homes located in mobile home parks and collect income Data (was on last year's plan but not done)
- 7) Work on establishing additional assessor locations

2019

During calendar year 2019, 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 fifth year of 6 year review cycle
- 5) Work on comparable sales properties for residential parcels
- 6) Have new Pictometry flight flown

2020

During calendar year 2020, the Assessor's Office plans to accomplish the following:

- 1) Review ag parcels for land use changes
- 2) Review valuations and assessment levels for problem areas and any necessary adjustments
- 3) Work on sixth year of 6 year review cycle
- 4) Continue working with new Pictometry flight info

The breakdown of value in Hall County for 2017 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.