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## 2010 Commission Summary

40 Hall

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### Residential Real Property - Current

Number of Sales	1,406	Median	93
Total Sales Price	\$172,254,498	Mean	95
Total Adj. Sales Price	\$172,291,226	Wgt. Mean	92
Total Assessed Value	\$158,379,628	Average Assessed Value of the Base	\$94,097
Avg. Adj. Sales Price	\$122,540	Avg. Assessed Value	\$112,646

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### Confidence Interval - Current

95% Median C.I	91.91 to 93.61
95% Mean C.I	93.71 to 95.81
95% Wgt. Mean C.I	91.15 to 92.70

% of Value of the Class of all Real Property Value in the County	53.28
% of Records Sold in the Study Period	7.29
% of Value Sold in the Study Period	8.73

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### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	1,718	92	92
2008	1,910	93	93
2007	2,235	96	96
2006	2,157	98	98

## 2010 Commission Summary

40 Hall

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### Commercial Real Property - Current

Number of Sales	156	Median	94
Total Sales Price	\$46,545,289	Mean	90
Total Adj. Sales Price	\$46,480,289	Wgt. Mean	88
Total Assessed Value	\$40,766,333	Average Assessed Value of the Base	\$314,419
Avg. Adj. Sales Price	\$297,951	Avg. Assessed Value	\$261,323

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### Confidence Interval - Current

95% Median C.I	87.14 to 96.59
95% Mean C.I	86.06 to 93.77
95% Wgt. Mean C.I	82.87 to 92.55

% of Value of the Class of all Real Property Value in the County	25.71
% of Records Sold in the Study Period	5.60
% of Value Sold in the Study Period	4.66

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### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	188	95	95
2008	190	98	98
2007	244	98	98
2006	206	99	99



## 2010 Opinions of the Property Tax Administrator for Hall County

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Hall County is 93% of market value. The quality of assessment for the class of residential real property in Hall County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Hall County is 94% of market value. The quality of assessment for the class of commercial real property in Hall County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Hall County is 73% of market value. The quality of assessment for the class of agricultural land in Hall County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## **2010 Assessment Actions for Hall County**

### **taken to address the following property classes/subclasses:**

#### **Residential**

Reviewed neighborhood in northwest Grand Island south of Capital Avenue. Completed a market analysis, physically inspected by walking door to door, took new pictures and measurements if necessary. Applied a negative 8% economic factor on these properties as a result of the review.

Reviewed Kuester Lake subdivision. Completed a market analysis, physically inspected by walking door to door, took new pictures and measurements if necessary. Implemented a leasehold valuation to each parcel.

In the regular cyclical review of residential property, reviewed and inspected an additional 2,000 – 2,500 parcels.

Implemented all new property record cards and transferred data from the old cards to the new.

Did a market analysis on each valuation grouping.

Completed all pick-up work.

Continued working with Terra Scan as one of the pilot counties for T2.

## 2010 Assessment Survey for Hall County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Office staff
2.	<b>List the valuation groupings used by the County:</b>
	<ul style="list-style-type: none"> <li>1 Grand Island</li> <li>2 Alda</li> <li>3 Cairo</li> <li>4 Doniphan</li> <li>5 Kuester Lake</li> <li>6 Wood River</li> <li>10 Recreational</li> <li>15 Rural</li> <li>16 Rural Sub</li> </ul>
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	<ul style="list-style-type: none"> <li>1 - Large City, 4 high schools, very active economic district</li> <li>2 - Small community, on very busy highway, school, bedroom community for Grand Island, limited commercial activity</li> <li>3 - Small community, on highway north and west of Grand Island, consolidated school in rural area, some business activity, bedroom community for Grand Island</li> <li>4 - Small community, on a very busy highway, half way in-between Grand Island and Hastings, bedroom community, some business activity, school</li> <li>5 - Subdivision of year-round homes on a lake, IOLL, just outside of Grand Island city limits</li> <li>6 - Small community, on very busy highway, school, bedroom community for Grand Island, some commercial activity</li> <li>10 - Parcel where use has been determined to be recreational, mostly along the river, can be manufactured housing, lot, cabin, diverse improvements</li> <li>15 - All rural residences not in an identified subdivision and located outside of any city limits</li> <li>16 - All rural residences located in platted subdivision located outside of any city limits</li> </ul>
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	Sales Comparison and cost
4	<b>When was the last lot value study completed?</b>
	There was a complete land revaluation and lot study done in 2004, there was an update for lots not included in the 2004 study done in 2006

a.	<b>What methodology was used to determine the residential lot values?</b>
	The majority are square foot & acre, with some neighborhoods being determined to be a flat value per lot regardless of size
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Hall County develops their own depreciation tables
a.	<b>How often does the County update depreciation tables?</b>
	The tables are updated whenever new pricing is implemented
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Appraisal staff and contract appraiser
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	Approximately 45% is complete at this time
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes, The assessor maintains a book of all parcels in the County, they are tracked as reviewed after each parcel is inspected. Each year in the cycle is color coded.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Smaller valuation groupings and neighborhoods are completed as one review group, for larger groups all completely reviewed areas within the group are updated when the area is complete.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1406	<b>MEDIAN:</b>	<b>93</b>	COV:	21.25	95% Median C.I.:	91.91 to 93.61
TOTAL Sales Price:	172,254,498	WGT. MEAN:	92	STD:	20.14	95% Wgt. Mean C.I.:	91.15 to 92.70
TOTAL Adj.Sales Price:	172,291,226	MEAN:	95	AVG.ABS.DEV:	11.86	95% Mean C.I.:	93.71 to 95.81
TOTAL Assessed Value:	158,379,628						
AVG. Adj. Sales Price:	122,539	COD:	12.80	MAX Sales Ratio:	294.00		
AVG. Assessed Value:	112,645	PRD:	103.08	MIN Sales Ratio:	26.79		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	235	90.48	90.99	89.24	10.67	101.95	26.79	165.82	88.77 to 92.46	130,226	116,217
10/01/07 TO 12/31/07	177	93.86	96.62	92.52	13.77	104.43	59.90	233.92	91.89 to 95.81	115,412	106,776
01/01/08 TO 03/31/08	132	94.53	95.55	94.62	11.17	100.98	38.20	180.78	92.55 to 96.70	110,180	104,255
04/01/08 TO 06/30/08	240	92.16	93.00	91.31	11.49	101.85	45.31	162.48	90.12 to 94.54	128,030	116,902
07/01/08 TO 09/30/08	194	88.63	94.10	91.48	14.51	102.86	63.56	223.71	87.05 to 92.79	119,147	108,993
10/01/08 TO 12/31/08	143	95.16	98.97	93.54	17.01	105.81	36.67	257.80	92.68 to 97.43	121,422	113,578
01/01/09 TO 03/31/09	97	96.14	97.49	93.68	11.20	104.07	74.31	234.79	92.92 to 98.08	127,867	119,784
04/01/09 TO 06/30/09	188	92.05	95.48	92.37	12.35	103.36	45.88	294.00	91.03 to 94.27	122,912	113,536
<u>Study Years</u>											
07/01/07 TO 06/30/08	784	92.52	93.64	91.41	11.80	102.44	26.79	233.92	91.50 to 93.57	122,834	112,281
07/01/08 TO 06/30/09	622	93.01	96.16	92.58	14.02	103.87	36.67	294.00	91.82 to 94.39	122,168	113,103
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	709	92.74	94.98	92.37	13.45	102.83	36.67	257.80	91.50 to 94.00	120,943	111,713
<u>ALL</u>											
	1406	92.66	94.76	91.93	12.80	103.08	26.79	294.00	91.91 to 93.61	122,539	112,645

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1218	92.27	94.05	91.43	12.36	102.86	26.79	294.00	91.50 to 93.18	121,324	110,927
02	15	97.73	108.29	102.29	23.58	105.86	67.25	257.80	90.16 to 111.27	51,013	52,182
03	17	94.15	112.01	99.35	23.19	112.74	83.93	234.79	91.00 to 106.81	106,395	105,704
04	28	93.19	90.77	92.60	12.65	98.03	49.24	117.51	82.21 to 99.51	125,546	116,251
05	10	97.29	102.77	98.74	8.79	104.09	89.33	161.02	93.14 to 100.01	186,190	183,834
06	28	99.74	104.68	99.88	17.32	104.80	73.71	169.58	89.39 to 111.16	88,794	88,690
15	21	96.25	107.03	95.58	28.21	111.98	70.70	206.15	80.39 to 114.41	117,942	112,725
16	69	92.68	92.78	92.62	8.04	100.17	66.77	130.67	90.29 to 95.56	168,162	155,746
<u>ALL</u>											
	1406	92.66	94.76	91.93	12.80	103.08	26.79	294.00	91.91 to 93.61	122,539	112,645

STATUS: IMPROVED, UNIMPROVED & IOLL RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1362	92.55	94.75	91.97	12.49	103.02	49.24	257.80	91.82 to 93.32	123,997	114,041
2	33	97.47	92.64	76.11	24.57	121.71	26.79	294.00	84.21 to 101.04	41,647	31,699
3	11	98.06	102.57	98.89	8.16	103.73	89.33	161.02	93.14 to 100.56	184,718	182,664
<u>ALL</u>											
	1406	92.66	94.76	91.93	12.80	103.08	26.79	294.00	91.91 to 93.61	122,539	112,645

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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TOTAL Assessed Value:	158,379,628						
AVG. Adj. Sales Price:	122,539	COD:	12.80	MAX Sales Ratio:	294.00		
AVG. Assessed Value:	112,645	PRD:	103.08	MIN Sales Ratio:	26.79		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1391	92.64	94.70	91.97	12.64	102.96	26.79	294.00	91.89 to 93.53	123,184	113,297
06											
07	15	98.05	100.19	83.16	25.82	120.48	49.24	190.51	71.45 to 119.83	62,746	52,179
ALL	1406	92.66	94.76	91.93	12.80	103.08	26.79	294.00	91.91 to 93.61	122,539	112,645

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	197.52	197.52	145.57	48.85	135.69	101.04	294.00	N/A	1,625	2,365
5000 TO 9999	1	154.49	154.49	154.49			154.49	154.49	N/A	8,000	12,359
Total \$											
1 TO 9999	3	154.49	183.18	151.91	41.63	120.58	101.04	294.00	N/A	3,750	5,696
10000 TO 29999	43	107.90	125.55	126.10	33.52	99.56	36.67	257.80	100.01 to 125.67	21,680	27,339
30000 TO 59999	159	100.10	106.90	106.24	18.58	100.62	45.88	233.92	99.90 to 103.32	46,359	49,253
60000 TO 99999	432	92.46	94.04	93.73	11.97	100.33	38.20	223.71	91.02 to 93.98	79,529	74,542
100000 TO 149999	364	89.79	89.37	89.28	10.50	100.10	26.79	145.52	87.77 to 91.81	122,232	109,126
150000 TO 249999	336	92.98	92.25	92.18	8.04	100.08	64.34	140.47	91.48 to 94.39	186,254	171,682
250000 TO 499999	64	89.60	89.62	89.23	6.68	100.44	63.98	109.87	87.80 to 92.08	305,024	272,165
500000 +	5	74.00	79.47	76.97	21.96	103.25	59.90	110.99	N/A	604,803	465,534
ALL	1406	92.66	94.76	91.93	12.80	103.08	26.79	294.00	91.91 to 93.61	122,539	112,645



**2010 Correlation Section  
for Hall County**

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**Residential Real Property**

**I. Correlation**

The level of value for the residential real property in Hall County, as determined by the PTA is 93%. The mathematically calculated median is 93%.

RESIDENTIAL:In correlating the assessment practices and the calculated statistics for the residential class of property in Hall County, it is the opinion of the Division that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population. All of the valuation groupings are within the acceptable range of 92% to 100%. Both qualitative measures are within the range and sufficiently support that the class of property has been assessed uniformly.

Discussions throughout the past year between the Hall County Assessor and her field liaison have revealed that the Assessor is knowledgeable with all types of property in her county and the valuation trends, problem areas, statistical reviews and economic outlook in her county. The county has been receptive to technological advances. They submit their sales electronically, maintain a website with parcel search and utilize their comprehensive GIS system. The county is also a pilot county for the new Terra Scan system. These advances improve efficiency and accuracy in the office. The Assessor works well with her county board and contract appraiser and she continues to strive to improve public education on the multiple duties required of her office.

There are no areas to suggest a non-binding recommendation should be made by the state as to the residential valuations for Hall County.

**2010 Correlation Section  
for Hall County**

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**II. Analysis of Sales Verification**

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

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

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

RESIDENTIAL:Hall County has had in place a sales review process for many years. A sales verification questionnaire is sent to both the buyer and the seller of the property. The questionnaire asks for details to assist the assessor in discovering information about the terms of the sale. The document asks how the selling price was established, whether any personal property was involved in the sale, how the property was listed for sale, if there was any prior association between the buyer and the seller and if there was any special consideration involved in the sale. Occasionally phone calls will be made to other parties involved in the sale such as the seller, the title company or to the attorney involved in the sale. They estimate that they receive back information on approximately 65% of all questionnaires sent. The in-house appraisal staff physically reviews any sale with a perceived discrepancy. A review of the 880 non-qualified sales was conducted. 178 sales were coded as substantially changed since the date of the sale. Additionally, there were 94 sales that were disqualified as family transactions and 351 that were identified as non-qualified due to foreclosure or repossession of the property. The remainder of the disqualified sales were a mixture of partial interest sales, adjoining land purchases, and estate settlements or other legal actions. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the residential class of property.

**2010 Correlation Section  
for Hall County**

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**III. Measure of Central Tendency**

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>93</b>	<b>92</b>	<b>95</b>

**2010 Correlation Section  
for Hall County**

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**IV. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2010 Correlation Section  
for Hall County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Hall County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>12.80</b>	<b>103.08</b>

RESIDENTIAL:Both qualitative measures reflect good assessment uniformity and they meet performance standards as outlined in the IAAO standards. The COD and PRD are within, or round to within, the prescribed parameters for the 2010 assessment year and reflect the assessment actions taken by the Hall County Assessor to equalize the residential property within the county.



## **2010 Assessment Actions for Hall County**

### **taken to address the following property classes/subclasses:**

#### **Commercial**

The contract appraisal company, Stanard Appraisal, completed a market analysis of all commercial and industrial sales in Hall County. All sales were physically inspected and if necessary, new pictures taken and new measurement taken.

Valuation groups were reviewed and adjusted to market as needed.

Implemented all new property record cards and transferred data from the old cards to the new.

Completed all pick-up work.

Continued working with Terra Scan as one of the pilot counties for T2.

## 2010 Assessment Survey for Hall County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Contract and staff appraisers
2.	<b>List the valuation groupings used by the County:</b>
	1 – Grand Island 5 – Villages 15 – Rural
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	1 - Large City, 4 high schools, very active economic district 5 - Alda, Cairo, Doniphan, Wood River 15 – all commercial parcels not located inside a zoned city limit
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	Sales Comparison, Cost and Income
4	<b>When was the last lot value study completed?</b>
	Total commercial land revaluation done in 2006, an update was completed in 2009 that included any lots not done in 2006
a.	<b>What methodology was used to determine the commercial lot values?</b>
	Square foot and acre
5.	<b>Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Hall County develops their own depreciation tables
a.	<b>How often does the County update the depreciation tables?</b>
	The tables are updated whenever new pricing is implemented
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Contract Appraisal Company, Stanard Appraisal
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>

	Approximately 40% is complete at this time
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes, The assessor maintains a book of all parcels in the county, they are tracked as reviewed after each parcel is inspected. Each year in the cycle is color coded.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Smaller valuation groupings and neighborhoods are completed as one review group, for larger groups all completely reviewed areas within the group are updated when the area is complete.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	156	<b>MEDIAN:</b>	<b>94</b>	COV:	27.31	95% Median C.I.:	87.14 to 96.59
TOTAL Sales Price:	46,545,289	WGT. MEAN:	88	STD:	24.56	95% Wgt. Mean C.I.:	82.87 to 92.55
TOTAL Adj.Sales Price:	46,480,289	MEAN:	90	AVG.ABS.DEV:	18.13	95% Mean C.I.:	86.06 to 93.77
TOTAL Assessed Value:	40,766,333						
AVG. Adj. Sales Price:	297,950	COD:	19.28	MAX Sales Ratio:	201.37		
AVG. Assessed Value:	261,322	PRD:	102.52	MIN Sales Ratio:	20.15		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	14	82.04	76.56	72.51	25.97	105.60	20.15	134.65	52.77 to 95.77	256,332	185,857
10/01/06 TO 12/31/06	11	97.98	93.47	95.63	9.24	97.75	60.35	112.47	78.26 to 102.66	306,563	293,162
01/01/07 TO 03/31/07	9	90.63	89.36	86.50	25.75	103.30	45.75	138.11	57.25 to 120.00	157,677	136,396
04/01/07 TO 06/30/07	17	99.31	98.33	98.53	13.52	99.80	62.78	158.57	79.86 to 110.84	335,779	330,838
07/01/07 TO 09/30/07	17	85.22	93.38	85.63	22.66	109.05	52.11	201.37	76.01 to 99.44	274,375	234,956
10/01/07 TO 12/31/07	16	90.49	86.42	88.99	15.68	97.11	59.07	106.42	72.81 to 100.97	279,522	248,757
01/01/08 TO 03/31/08	19	91.57	87.43	78.12	23.77	111.92	55.24	148.24	60.42 to 99.94	413,429	322,968
04/01/08 TO 06/30/08	11	99.94	89.45	93.38	17.74	95.79	44.85	117.54	56.20 to 109.62	212,490	198,427
07/01/08 TO 09/30/08	12	86.32	88.61	86.49	14.05	102.45	65.46	123.21	71.65 to 98.54	399,703	345,710
10/01/08 TO 12/31/08	11	100.40	100.36	99.06	20.46	101.32	53.24	135.06	79.44 to 133.92	301,281	298,436
01/01/09 TO 03/31/09	10	88.44	83.81	77.14	12.86	108.65	48.85	100.09	64.21 to 99.51	226,650	174,834
04/01/09 TO 06/30/09	9	98.18	92.20	97.35	20.81	94.71	30.61	130.71	53.70 to 119.70	298,416	290,507
<u>Study Years</u>											
07/01/06 TO 06/30/07	51	95.09	89.73	89.99	18.78	99.70	20.15	158.57	85.58 to 99.34	276,239	248,600
07/01/07 TO 06/30/08	63	91.57	89.13	84.29	20.79	105.74	44.85	201.37	80.26 to 96.59	306,814	258,626
07/01/08 TO 06/30/09	42	92.79	91.31	90.29	18.22	101.13	30.61	135.06	85.38 to 98.54	311,018	280,815
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	59	94.18	92.31	91.16	18.62	101.26	45.75	201.37	80.64 to 99.31	275,662	251,291
01/01/08 TO 12/31/08	53	95.50	90.80	86.05	20.07	105.52	44.85	148.24	84.21 to 99.94	345,341	297,177
<u>ALL</u>											
	156	94.03	89.91	87.71	19.28	102.52	20.15	201.37	87.14 to 96.59	297,950	261,322

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	135	93.17	89.64	87.44	18.80	102.52	20.15	201.37	85.58 to 96.59	327,084	285,990
05	17	92.74	87.58	82.74	25.39	105.85	45.75	148.24	59.07 to 107.47	71,994	59,569
15	4	101.45	109.20	104.08	10.95	104.91	95.77	138.11	N/A	275,000	286,228
<u>ALL</u>											
	156	94.03	89.91	87.71	19.28	102.52	20.15	201.37	87.14 to 96.59	297,950	261,322

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	137	92.74	89.35	88.55	18.21	100.91	44.85	158.57	85.50 to 96.59	305,355	270,385
2	18	95.82	91.93	79.88	27.41	115.08	20.15	201.37	67.82 to 102.50	256,866	205,194
3	1	130.71	130.71	130.71			130.71	130.71	N/A	23,000	30,064
<u>ALL</u>											
	156	94.03	89.91	87.71	19.28	102.52	20.15	201.37	87.14 to 96.59	297,950	261,322

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

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AVG. Assessed Value:	261,322	PRD:	102.52	MIN Sales Ratio:	20.15		

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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	23	85.50	88.01	82.35	15.63	106.86	56.74	137.12	77.76 to 95.38	373,890	307,910
03	133	95.15	90.24	88.92	19.49	101.49	20.15	201.37	88.40 to 98.18	284,818	253,266
04											
ALL	156	94.03	89.91	87.71	19.28	102.52	20.15	201.37	87.14 to 96.59	297,950	261,322

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	201.37	201.37	201.37			201.37	201.37	N/A	9,000	18,123
Total \$											
1 TO 9999	1	201.37	201.37	201.37			201.37	201.37	N/A	9,000	18,123
10000 TO 29999	9	92.74	91.84	95.87	30.36	95.80	53.70	148.24	59.07 to 130.71	19,888	19,068
30000 TO 59999	16	97.01	95.17	93.04	25.35	102.29	52.77	158.57	60.87 to 120.00	45,984	42,784
60000 TO 99999	23	95.66	89.20	88.78	18.98	100.47	30.61	137.12	85.38 to 104.27	77,496	68,802
100000 TO 149999	25	96.83	91.41	91.19	12.76	100.24	49.41	138.11	85.22 to 100.09	117,860	107,478
150000 TO 249999	27	97.66	91.28	91.70	18.44	99.55	56.21	145.57	76.01 to 102.82	189,146	173,443
250000 TO 499999	28	84.68	83.42	84.09	18.03	99.19	45.75	133.92	76.06 to 95.50	329,845	277,383
500000 +	27	95.15	86.61	87.49	14.12	98.99	20.15	111.81	83.55 to 99.94	980,926	858,256
ALL	156	94.03	89.91	87.71	19.28	102.52	20.15	201.37	87.14 to 96.59	297,950	261,322

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	261,322	PRD:	102.52	MIN Sales Ratio:	20.15		

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	24	94.49	89.13	77.70	29.60	114.72	20.15	201.37	65.46 to 99.42	266,071	206,726
300	1	104.27	104.27	104.27			104.27	104.27	N/A	95,500	99,578
304	2	90.18	90.18	85.09	11.00	105.97	80.26	100.09	N/A	264,500	225,068
319	1	100.40	100.40	100.40			100.40	100.40	N/A	595,000	597,384
323	1	100.00	100.00	100.00			100.00	100.00	N/A	35,400	35,400
326	8	108.48	103.94	108.05	12.22	96.20	53.70	134.65	53.70 to 134.65	83,500	90,220
336	1	100.73	100.73	100.73			100.73	100.73	N/A	105,000	105,770
341	3	85.58	83.79	87.75	13.27	95.49	65.86	99.94	N/A	1,041,666	914,065
344	21	98.54	96.58	94.61	13.69	102.08	45.75	135.06	87.94 to 103.66	396,274	374,915
350	5	94.18	88.27	88.51	18.38	99.73	55.24	117.54	N/A	228,000	201,796
352	23	85.50	88.01	82.35	15.63	106.86	56.74	137.12	77.76 to 95.38	373,890	307,910
353	17	79.44	81.37	87.30	16.93	93.20	52.77	101.28	66.09 to 98.44	242,305	211,542
379	1	158.57	158.57	158.57			158.57	158.57	N/A	40,000	63,426
384	2	77.76	77.76	67.95	19.26	114.43	62.78	92.74	N/A	57,950	39,379
386	1	103.36	103.36	103.36			103.36	103.36	N/A	380,000	392,786
391	1	58.96	58.96	58.96			58.96	58.96	N/A	50,000	29,481
406	9	89.18	89.79	88.96	11.25	100.93	60.90	106.42	80.77 to 102.66	166,380	148,011
407	2	84.17	84.17	84.81	5.12	99.24	79.86	88.48	N/A	252,500	214,152
412	1	99.99	99.99	99.99			99.99	99.99	N/A	1,600,000	1,599,798
419	1	48.85	48.85	48.85			48.85	48.85	N/A	600,000	293,096
426	1	56.20	56.20	56.20			56.20	56.20	N/A	62,500	35,126
442	3	60.35	67.35	71.29	28.73	94.48	44.85	96.86	N/A	76,333	54,415
444	3	95.88	98.90	81.18	21.07	121.82	70.11	130.71	N/A	352,305	286,010
471	1	95.66	95.66	95.66			95.66	95.66	N/A	75,000	71,744
472	1	100.84	100.84	100.84			100.84	100.84	N/A	2,100,000	2,117,719
494	1	102.82	102.82	102.82			102.82	102.82	N/A	175,722	180,684
528	20	91.10	90.12	90.90	20.02	99.14	52.11	145.57	76.01 to 99.44	188,687	171,512
531	1	83.55	83.55	83.55			83.55	83.55	N/A	500,000	417,745
<u>ALL</u>	<u>156</u>	<u>94.03</u>	<u>89.91</u>	<u>87.71</u>	<u>19.28</u>	<u>102.52</u>	<u>20.15</u>	<u>201.37</u>	<u>87.14 to 96.59</u>	<u>297,950</u>	<u>261,322</u>



**2010 Correlation Section  
for Hall County**

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**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Hall County, as determined by the PTA is 94%. The mathematically calculated median is 94%.

COMMERCIAL:In correlating the assessment practices and the calculated statistics for the commercial class of property in Hall County, it is the opinion of the Division that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population. All of the valuation groupings that are adequately represented in the sales file are within the acceptable range of 92% to 100%. The valuation group #15 contains sales occurring in the rural area of Hall County. The four sales are not an adequate sampling to make a recommendation. One of the sales is a vacant lot and one sale is located in a rural subdivision. It should also be noted that the subclass of multi-families will also not receive a recommendation as the subclass contains sales from different valuation groups as well as very diverse properties with assessments ranging from \$47,000 to over \$2,000,000. The coding for the multifamily property type includes rooming houses and tri-plexes as well as high-rise apartment buildings. Both qualitative measures are within the range. Based on the known assessment practices in Hall County, it is believed that assessments are uniform in the commercial class of property.

Discussions throughout the past year between the Hall County Assessor and her field liaison have revealed that the Assessor is knowledgeable with all types of property in her county and the valuation trends, problem areas, statistical reviews and economic outlook in her county. The county has been receptive to technological advances. They submit their sales electronically, maintain a website with parcel search and utilize their comprehensive GIS system. Hall County is also a pilot county for the new Terra Scan system. These advances improve efficiency and accuracy in the office. The Assessor works well with her county board and contract appraiser and she continues to strive to improve public education on the multiple duties required of her office.

There are no adequate representative areas to suggest a non-binding recommendation should be made by the state as to the commercial valuations for Hall County.

**2010 Correlation Section  
for Hall County**

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**II. Analysis of Sales Verification**

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

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

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

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

A review of the 139 non-qualified sales was conducted. Fifty sales were coded as substantially changed since the date of the sale. Additionally, there were 10 sales that were disqualified as family transactions. The remainder of the disqualified sales were a mixture of partial interest sales, adjoining land purchases, and estate settlements or other legal actions. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the commercial class of property.

**2010 Correlation Section  
for Hall County**

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**III. Measure of Central Tendency**

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>94</b>	<b>88</b>	<b>90</b>

**2010 Correlation Section  
for Hall County**

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#### **IV. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2010 Correlation Section  
for Hall County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Hall County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>19.28</b>	<b>102.52</b>

COMMERCIAL:Both qualitative measures reflect good assessment uniformity and they meet performance standards as outlined in the IAAO standards. The COD and PRD are within the prescribed parameters for the 2010 assessment year and reflect the assessment actions taken by the Hall County Assessor to equalize the commercial property within the county.

**Agricultural or Special  
Valuation Reports**

## **2010 Assessment Actions for Hall County**

### **taken to address the following property classes/subclasses:**

#### **Agricultural**

For the 2010 assessment year the new soil conversion was implemented.

All Sales were plotted and market areas reviewed.

A study of accretion land was done and a review of neighboring values was completed.

Accretion land was increased.

A study of waste land was completed and a revaluation was done.

A market analysis was completed on all agricultural land and values were increased. Dry and Grass values were consistent across the whole county. Market areas were determined for the irrigated land.

Land use was reviewed and updated as necessary.

One township was physically inspected and all parcels were verified for use.

## 2010 Assessment Survey for Hall County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Office staff
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	Yes
a.	<b>What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.</b> Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Annually sales are plotted, NRD restrictions are reviewed, soils are considered, water availability and location
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	1 – North of the Platte River, closer proximity to market amenities such as elevators, ethanol plants, sale barns, water availability 2 – South of the Platte River, lack of accessibility to market amenities, water availability 3 – Cornhusker Army Ammunition Plant – newly released federal land
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	By usage and by soil
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b>
	When the land has been reviewed and inspected and a determination as to use is decided.
c.	<b>Are these definitions in writing?</b>
	Yes, by regulation 14
d.	<b>What are the recognized differences?</b>
	Value – influenced by location and use
e.	<b>How are rural home sites valued?</b>
	By location
f.	<b>Are rural home sites valued the same as rural residential home sites?</b>
	yes
g.	<b>Are all rural home sites valued the same or are market differences recognized?</b>
	Not valued the same, a few years ago TERC increased the site values around the city of Grand Island, all site will be reviewed next year
h.	<b>What are the recognized differences?</b>
	Distance to city amenities
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	Completely implemented for 2010
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	Yes because they are used as an inventory tool but the market determines the value

b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	Soils, water availability, distance to city amenities, problem areas such as blow outs or wet spots, market
5.	<b>Is land use updated annually?</b>
	Yes
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspection and GIS
6.	<b>Is there agricultural land in the County that has a non-agricultural influence?</b>
	Yes
a.	<b>How is the County developing the value for non-agricultural influences?</b>
	The county expects to implement special valuation for 2011 for the whole county as it appears that there is some degree of influence for the whole county but for 2010 no valuation difference was determined.
b.	<b>Has the County received applications for special valuation?</b>
	No
c.	<b>Describe special value methodology</b>
	n/a
7	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Office staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>
	No
8.	<b>What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)</b>
	75% has been completed at this time
a.	<b>Does the County maintain a tracking process?</b>
	Yes, The assessor maintains a book of all parcels in the county, they are tracked as reviewed after each parcel is inspected. Each year in the cycle is color coded.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Smaller valuation groupings and neighborhoods are completed as one review group, for larger groups all completely reviewed areas within the group are updated when the area is complete. All land use is done annually so all parcels are updated together.



Hall County 40

2010 Analysis of Agricultural Land

**Proportionality Among Study Years**

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

**Preliminary Results:**

Study Year	County	Area 1	Area 2	Area 3	Dry/Grass
07/01/06 - 06/30/07	25	11	6	0	8
07/01/07 - 06/30/08	30	14	8	0	8
07/01/08 - 06/30/09	20	11	3	0	6
Totals	75	36	17	0	22

**Added Sales:**

Study Year	Total	Mkt 1	Mkt 2	Mkt 3	Dry/Grass
7/1/06 - 6/30/07	0	0	0	0	0
7/1/07 - 6/30/08	0	0	0	0	0
7/1/08 - 6/30/09	2	0	2	0	0
	2		2		

**Final Results:**

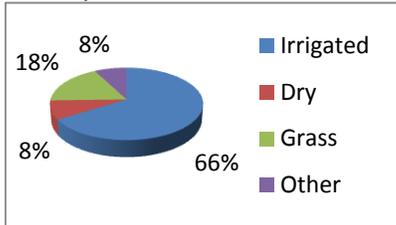
Study Year	County	Area 1	Area 2	Area 3	Dry/Grass
07/01/06 - 06/30/07	25	11	6	0	8
07/01/07 - 06/30/08	30	14	8	0	8
07/01/08 - 06/30/09	22	11	5	0	6
Totals	77	36	19	0	22

## Representativeness by Majority Land Use

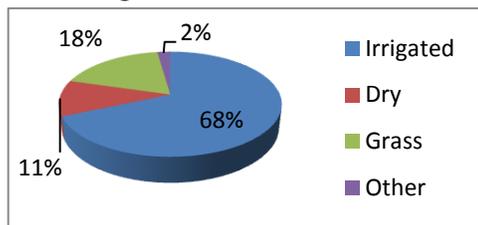
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	66%	68%	69%
Dry	8%	11%	11%
Grass	18%	18%	18%
Other	8%	2%	2%

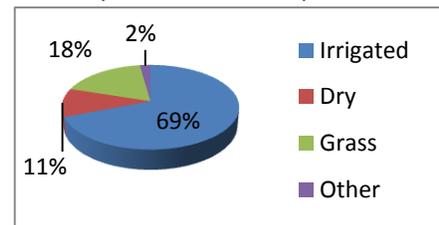
County



Original Sales File

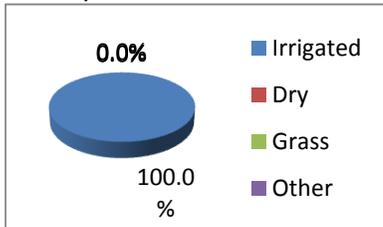


Representative Sample

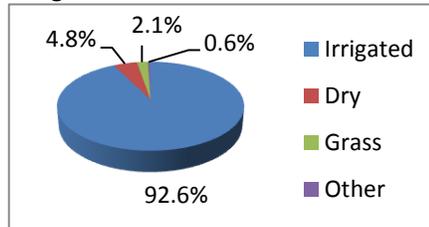


	Mkt Area 1		
	county	sales file	sample
Irrigated	100%	93%	93%
Dry	0%	5%	5%
Grass	0%	2%	2%
Other	0%	1%	1%

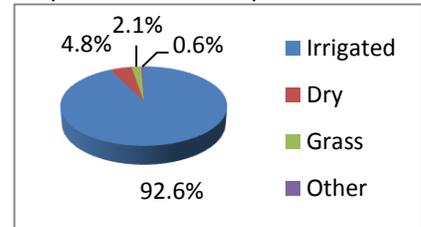
County



Original Sales File

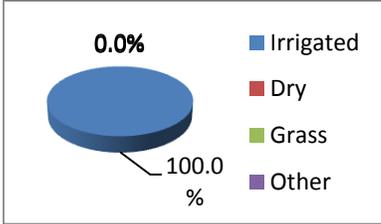


Representative Sample

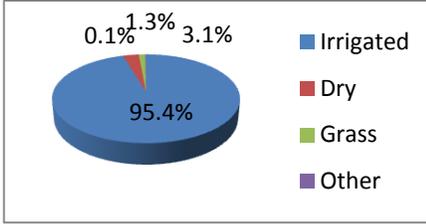


Mkt Area 2			
	county	sales file	sample
Irrigated	100%	95%	96%
Dry	0%	3%	3%
Grass	0%	1%	1%
Other	0%	0%	0%

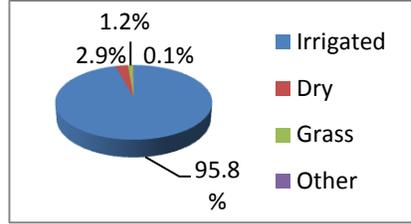
County



Original Sales File

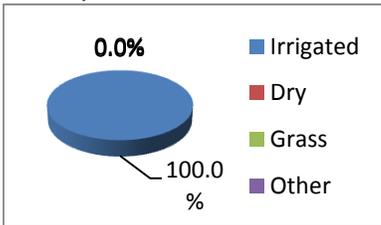


Representative Sample

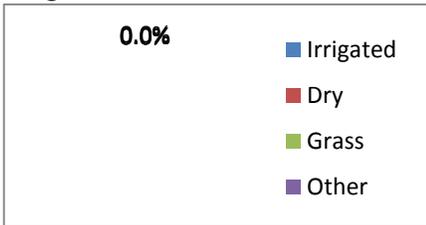


Mkt Area 3			
	county	sales file	sample
Irrigated	100%	0%	0%
Dry	0%	0%	0%
Grass	0%	0%	0%
Other	0%	0%	0%

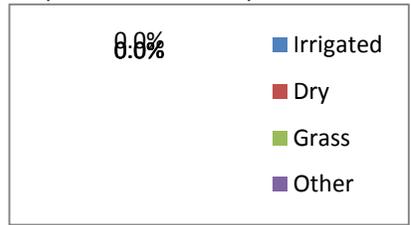
County



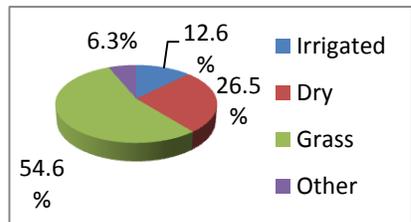
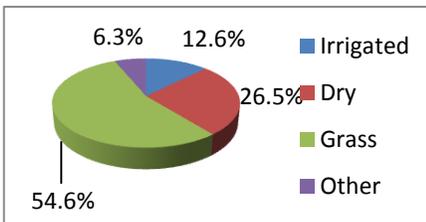
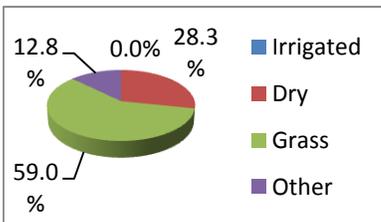
Original Sales File



Representative Sample



Dry/Grass			
	county	sales file	sample
Irrigated	0%	13%	13%
Dry	28%	26%	26%
Grass	59%	55%	55%
Other	13%	6%	6%



## Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 2	Mrkt Area 3	Dry/Grass
Number of Sales - Original Sales File	75	36	17	0	22
Number of Sales - Expanded Sample	77	36	19	0	22
Total Number of Acres Added	154	0	154	0	0

## Ratio Study

### Final Statistics

### Preliminary Statistics

County # sales 77

Median	73%	AAD	17.86%
Mean	73%	COD	24.50%
W. Mean	71%	PRD	103.21%

Median	65%	AAD	15.46%
Mean	62%	COD	23.74%
W. Mean	61%	PRD	102.25%

Market Area 1 # sales 36

Median	74%	AAD	15.05%
Mean	77%	COD	20.43%
W. Mean	74%	PRD	104.48%

Median	65%	AAD	12.40%
Mean	64%	COD	18.94%
W. Mean	62%	PRD	104.81%

Market Area 2 # sales 19

Median	73%	AAD	12.25%
Mean	73%	COD	16.75%
W. Mean	67%	PRD	109.20%

Median	71%	AAD	11.38%
Mean	69%	COD	16.07%
W. Mean	63%	PRD	109.25%

Market Area 3 # sales 0

Median	0%	AAD	0.00%
Mean	0%	COD	0.00%
W. Mean	0%	PRD	0.00%

Median	0%	AAD	0.00%
Mean	0%	COD	0.00%
W. Mean	0%	PRD	0.00%

Dry/Grass # sales 22

Median	69%	AAD	27.31%
Mean	66%	COD	39.38%
W. Mean	69%	PRD	95.68%

Median	56%	AAD	23.99%
Mean	53%	COD	43.02%
W. Mean	56%	PRD	95.95%

**Majority Land Use**

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	34	73.01%	1	85.25%	4	51.60%
Mkt Area 1	20	72.41%	0	N/A	0	N/A
Mkt Area 2	14	73.01%	0	N/A	0	N/A
Mkt Area 3	0	N/A	0	N/A	0	N/A
Dry/Grass	0	N/A	1	85.25%	4	51.60%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	51	72.90%	2	65.95%	6	74.71%
Mkt Area 1	34	71.82%	0	N/A	0	N/A
Mkt Area 2	17	73.13%	0	N/A	0	N/A
Mkt Area 3	0	N/A	0	N/A	0	N/A
Dry/Grass	0	N/A	2	65.95%	6	74.71%

**Agricultural or Special  
Valuation Correlation**

## 2010 Correlation Section

### For Hall County

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#### Agricultural Land

##### I. Correlation

The level of value for the agricultural land in Hall County, as determined by the PTA is 73%. The mathematically calculated median is 73%.

##### AGRICULTURAL LAND:

Hall County has three market areas. Market Areas 1 and 2 are divided by the natural boundary of the Platte River. Market Area 3 is the newly released federal land located within the boundaries of the former Cornhusker Army Ammunition Plant. Market Areas 1 and 2 are supported by the topography, water availability, historical sales, and access across the river. Market Area 3 was created when the former federal land was released for private ownership. The land sold at a premium when compared to the surrounding agricultural land, consequently the market area was created. There are currently no sales in market area 3 and almost all of the land has been released. The Assessor anticipates that the market area will be dissolved for 2011 and the land will be included in market area 1. All dry and grass agricultural lands are valued the same across the entire county and for measurement purposes will be measured separately from irrigated land.

A review of the agricultural sales in Hall County from 7/1/06 to 6/30/09 revealed a total of 75 sales further broken down by thirty-six irrigated land sales in market area one, seventeen irrigated land sales in market area two, no irrigated land sales in market area 3 and twenty-two dry/grass sales across the county as a whole. The distribution of sales among the three years of the study period was reviewed to determine if the sample was skewed toward a specific time period. Because sales in market area one and the dry/grass area contained a relatively equal number in years one and three, it is unlikely that a time bias would exist in the sample. Market area two there were six sales in the oldest year and only three sales in the newest year. Hall County has seen the value of farm ground increasing over the past several years. It is possible that how the irrigated sales in market area two are distributed across the sales file study years; they could misrepresent the market in Hall County. Measurement of the level of value might show a time bias with a majority of the sales in the first year of the sales study.

The sales were further analyzed to determine if they were representative of the population. A review of the breakdown of the sales revealed that market areas one and two were representative of the population. Market area three was completely unrepresented in irrigated sales; however, because market area three is completely encapsulated within market area 1 no sales were available to include for measurement purposes. The dry/grass sales were comparable to the population of dry/grass parcels in the county. Finally, the sample was reviewed to determine if it was large enough to be reliable for use in a ratio study. When determining if a sample is adequate for statistical purposes, all subclasses should be considered. While market areas one

## 2010 Correlation Section

### For Hall County

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and two as well as the dry/grass land appear to have adequate representation in the sales file, market area three contained no sales.

Information on comparable sales from the surrounding counties was gathered in an excel spreadsheet and provided to the Assessor in Hall County. After review and discussions with the Assessor, the sales that were recognized to be the most comparable to market area two (soils, topography, proximity, market, usage, NRD restrictions) were found to be located in Adams County. Sales were then sorted according to sale date and usage and reviewed for possible inclusion in the sales file. Two irrigated sales were added to market area two.

As a result of the inclusion of the comparable Adams County sales, market area two was now able to be reviewed for valuation purposes. The inclusion of the two additional sales in market area two helped the county achieve better representation. Although there were no sales in market area three, the Assessor analyzed the market area in conjunction with market area one and was uniform in her adjustments to value. Irrigated values in the county were increased approximately 10% in market area one, 5% in market area two and 10% in market area three. The dry/grass land values were also increased according to the market approximately 30%. Additionally, the Assessor consolidated some Land Capability Groupings to better reflect the market. The resulting values are more comparable to surrounding counties.

All three measures of central tendency are within the statutorily required range, and support the level of value at 73%.

There will be no non-binding recommendation for the agricultural class of property in Hall County.

## 2010 Correlation Section

### For Hall County

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#### II. Analysis of Sales Verification

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

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

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

#### AGRICULTURAL LAND:

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

A review of the 135 non-qualified sales was conducted. Twenty-three sales were coded as substantially changed since the date of the sale. Additionally, there were 65 sales that were disqualified as family transactions. The remainder of the disqualified sales was a mixture of partial interest sales, adjoining land purchases, and estate settlements or other legal actions. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the agricultural class of property.

## 2010 Correlation Section

### For Hall County

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#### III. Measures of Central Tendency

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	<b>Median</b>	<b>Wgt.Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>73</b>	<b>71</b>	<b>73</b>

## 2010 Correlation Section

### For Hall County

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#### IV. Analysis of Quality of Assessment

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.  
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

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

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

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

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

## 2010 Correlation Section

### For Hall County

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There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

The analysis in this section displays the calculated COD and PRD measures for Hall County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
<b>R&amp;O Statistics</b>	<b>24.5</b>	<b>103.21</b>

#### AGRICULTURAL LAND:

A review of the qualitative measures indicates good assessment uniformity. The co-efficient of dispersion is slightly above the range and the price-related differential rounds to within the range. However, the removal of four outlier sales that will likely be developed for a use other than agriculture brings the PRD within the range. The COD indicates that the assessed to adjusted sale price ratios (on average) fall within a reasonable distance of the median measure of central tendency. The qualitative measures indicate that the Hall County Assessor has valued agricultural property in Hall County uniformly.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 25,615</b>	<b>Value : 3,405,991,031</b>	<b>Growth 43,572,406</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>	1,465	17,336,403	192	2,370,671	87	1,030,817	1,744	20,737,891	
<b>02. Res Improve Land</b>	14,780	193,843,595	1,142	28,411,450	662	15,300,642	16,584	237,555,687	
<b>03. Res Improvements</b>	15,583	1,319,759,097	1,236	157,399,873	699	78,810,794	17,518	1,555,969,764	
<b>04. Res Total</b>	17,048	1,530,939,095	1,428	188,181,994	786	95,142,253	19,262	1,814,263,342	24,703,076
<b>% of Res Total</b>	88.51	84.38	7.41	10.37	4.08	5.24	75.20	53.27	56.69
<b>05. Com UnImp Land</b>	486	33,914,056	18	235,347	46	1,713,919	550	35,863,322	
<b>06. Com Improve Land</b>	1,915	138,597,035	29	784,760	81	6,408,220	2,025	145,790,015	
<b>07. Com Improvements</b>	2,015	569,019,738	37	6,705,608	154	45,548,269	2,206	621,273,615	
<b>08. Com Total</b>	2,501	741,530,829	55	7,725,715	200	53,670,408	2,756	802,926,952	16,335,202
<b>% of Com Total</b>	90.75	92.35	2.00	0.96	7.26	6.68	10.76	23.57	37.49
<b>09. Ind UnImp Land</b>	5	672,394	0	0	0	0	5	672,394	
<b>10. Ind Improve Land</b>	22	3,713,535	0	0	1	10,530	23	3,724,065	
<b>11. Ind Improvements</b>	23	67,179,639	0	0	1	1,153,177	24	68,332,816	
<b>12. Ind Total</b>	28	71,565,568	0	0	1	1,163,707	29	72,729,275	1,096,407
<b>% of Ind Total</b>	96.55	98.40	0.00	0.00	3.45	1.60	0.11	2.14	2.52
<b>13. Rec UnImp Land</b>	0	0	0	0	1	65,635	1	65,635	
<b>14. Rec Improve Land</b>	0	0	0	0	2	30,973	2	30,973	
<b>15. Rec Improvements</b>	0	0	0	0	22	304,605	22	304,605	
<b>16. Rec Total</b>	0	0	0	0	23	401,213	23	401,213	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.09	0.01	0.00
<b>Res &amp; Rec Total</b>	17,048	1,530,939,095	1,428	188,181,994	809	95,543,466	19,285	1,814,664,555	24,703,076
<b>% of Res &amp; Rec Total</b>	88.40	84.36	7.40	10.37	4.19	5.27	75.29	53.28	56.69
<b>Com &amp; Ind Total</b>	2,529	813,096,397	55	7,725,715	201	54,834,115	2,785	875,656,227	17,431,609
<b>% of Com &amp; Ind Total</b>	90.81	92.86	1.97	0.88	7.22	6.26	10.87	25.71	40.01
<b>17. Taxable Total</b>	19,577	2,344,035,492	1,483	195,907,709	1,010	150,377,581	22,070	2,690,320,782	42,134,685
<b>% of Taxable Total</b>	88.70	87.13	6.72	7.28	4.58	5.59	86.16	78.99	96.70

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	33	53,658	1,860,011	0	0	0
19. Commercial	24	1,398,795	16,404,234	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	33	53,658	1,860,011
19. Commercial	1	238,679	30,638,677	25	1,637,474	47,042,911
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				58	1,691,132	48,902,922

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	839	27	172	1,038

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	34	2,417,453	14	1,966,065	2,412	409,732,135	2,460	414,115,653
28. Ag-Improved Land	8	939,431	0	0	1,011	202,023,835	1,019	202,963,266
29. Ag Improvements	8	453,353	20	158,764	1,057	97,979,213	1,085	98,591,330
30. Ag Total							3,545	715,670,249

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	5	6.00	91,630	0	0.00	0	
33. HomeSite Improvements	6	6.00	437,632	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	5	7.96	15,920	0	0.00	0	
37. FarmSite Improvements	3	0.00	15,721	20	0.00	158,764	
38. FarmSite Total							
39. Road & Ditches	0	32.70	0	0	19.01	0	
40. Other- Non Ag Use	0	1.74	174	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	13	12.85	214,081	13	12.85	214,081	
32. HomeSite Improv Land	733	812.71	12,816,061	738	818.71	12,907,691	
33. HomeSite Improvements	742	796.97	76,243,034	748	802.97	76,680,666	1,437,721
34. HomeSite Total				<b>761</b>	<b>831.56</b>	<b>89,802,438</b>	
35. FarmSite UnImp Land	47	163.53	212,215	47	163.53	212,215	
36. FarmSite Improv Land	753	2,098.98	3,823,637	758	2,106.94	3,839,557	
37. FarmSite Improvements	918	0.00	21,736,179	941	0.00	21,910,664	0
38. FarmSite Total				<b>988</b>	<b>2,270.47</b>	<b>25,962,436</b>	
39. Road & Ditches	0	6,974.42	0	0	7,026.13	0	
40. Other- Non Ag Use	0	180.66	16,665	0	182.40	16,839	
41. Total Section VI				<b>1,749</b>	<b>10,310.56</b>	<b>115,781,713</b>	<b>1,437,721</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	68,358	2	117.38	68,358

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	16,135.67	10.59%	46,082,439	12.09%	2,855.94
46. 1A	64,101.10	42.08%	182,884,384	47.97%	2,853.06
47. 2A1	19,801.92	13.00%	48,454,068	12.71%	2,446.94
48. 2A	22,449.53	14.74%	54,614,565	14.33%	2,432.77
49. 3A1	2,933.87	1.93%	5,013,151	1.31%	1,708.72
50. 3A	7,042.60	4.62%	12,035,188	3.16%	1,708.91
51. 4A1	11,305.23	7.42%	18,314,473	4.80%	1,620.00
52. 4A	8,545.65	5.61%	13,843,958	3.63%	1,620.00
53. Total	152,315.57	100.00%	381,242,226	100.00%	2,502.98
<b>Dry</b>					
54. 1D1	641.61	4.24%	1,089,428	5.38%	1,697.96
55. 1D	4,533.08	29.94%	7,703,978	38.02%	1,699.50
56. 2D1	2,201.80	14.54%	3,331,348	16.44%	1,513.01
57. 2D	2,140.99	14.14%	2,716,404	13.41%	1,268.76
58. 3D1	632.94	4.18%	718,275	3.54%	1,134.82
59. 3D	2,312.54	15.27%	2,317,453	11.44%	1,002.12
60. 4D1	1,189.23	7.85%	1,188,189	5.86%	999.12
61. 4D	1,489.42	9.84%	1,198,991	5.92%	805.01
62. Total	15,141.61	100.00%	20,264,066	100.00%	1,338.30
<b>Grass</b>					
63. 1G1	418.27	0.00%	563,843	1.82%	1,348.04
64. 1G	2,198.56	5.55%	2,986,463	9.62%	1,358.37
65. 2G1	2,236.64	5.65%	2,386,176	7.69%	1,066.86
66. 2G	3,834.97	9.68%	4,061,617	13.09%	1,059.10
67. 3G1	1,069.27	2.70%	727,100	2.34%	680.00
68. 3G	4,851.48	12.25%	3,299,008	10.63%	680.00
69. 4G1	3,455.48	8.72%	2,349,724	7.57%	680.00
70. 4G	21,554.20	54.40%	14,656,852	47.23%	680.00
71. Total	39,618.87	100.00%	31,030,783	100.00%	783.23
<b>Irrigated Total</b>					
Irrigated Total	152,315.57	71.94%	381,242,226	87.90%	2,502.98
<b>Dry Total</b>					
Dry Total	15,141.61	7.15%	20,264,066	4.67%	1,338.30
<b>Grass Total</b>					
Grass Total	39,618.87	18.71%	31,030,783	7.15%	783.23
<b>Waste</b>					
Waste	3,048.08	1.44%	304,808	0.07%	100.00
<b>Other</b>					
Other	1,603.52	0.76%	895,679	0.21%	558.57
<b>Exempt</b>					
Exempt	1,964.79	0.93%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	211,727.65	100.00%	433,737,562	100.00%	2,048.56

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,913.11	17.40%	21,908,052	18.72%	2,457.96
46. 1A	17,438.94	34.04%	42,886,359	36.65%	2,459.23
47. 2A1	12,010.87	23.44%	28,406,047	24.28%	2,365.03
48. 2A	4,537.67	8.86%	10,754,544	9.19%	2,370.06
49. 3A1	2,494.84	4.87%	4,090,541	3.50%	1,639.60
50. 3A	2,128.90	4.16%	3,490,901	2.98%	1,639.77
51. 4A1	606.13	1.18%	894,047	0.76%	1,475.01
52. 4A	3,101.31	6.05%	4,574,453	3.91%	1,475.01
53. Total	51,231.77	100.00%	117,004,944	100.00%	2,283.84
<b>Dry</b>					
54. 1D1	982.28	10.77%	1,672,513	12.53%	1,702.68
55. 1D	3,339.62	36.62%	5,690,233	42.64%	1,703.86
56. 2D1	1,606.43	17.62%	2,422,959	18.16%	1,508.29
57. 2D	1,481.08	16.24%	1,893,309	14.19%	1,278.33
58. 3D1	405.89	4.45%	462,714	3.47%	1,140.00
59. 3D	619.76	6.80%	622,866	4.67%	1,005.01
60. 4D1	154.04	1.69%	154,370	1.16%	1,002.14
61. 4D	530.22	5.81%	426,832	3.20%	805.01
62. Total	9,119.32	100.00%	13,345,796	100.00%	1,463.46
<b>Grass</b>					
63. 1G1	143.56	0.00%	194,391	1.44%	1,354.07
64. 1G	526.19	3.31%	713,910	5.30%	1,356.75
65. 2G1	671.75	4.22%	718,596	5.33%	1,069.74
66. 2G	5,011.77	31.49%	5,353,408	39.71%	1,068.17
67. 3G1	159.97	1.01%	108,777	0.81%	679.98
68. 3G	355.47	2.23%	241,718	1.79%	680.00
69. 4G1	1,503.49	9.45%	1,022,375	7.58%	680.00
70. 4G	7,541.08	47.39%	5,127,931	38.04%	680.00
71. Total	15,913.28	100.00%	13,481,106	100.00%	847.16
<b>Irrigated Total</b>					
Irrigated Total	51,231.77	61.61%	117,004,944	79.50%	2,283.84
<b>Dry Total</b>					
Dry Total	9,119.32	10.97%	13,345,796	9.07%	1,463.46
<b>Grass Total</b>					
Grass Total	15,913.28	19.14%	13,481,106	9.16%	847.16
<b>Waste</b>					
Waste	805.94	0.97%	80,594	0.05%	100.00
<b>Other</b>					
Other	6,087.28	7.32%	3,272,530	2.22%	537.60
<b>Exempt</b>					
Exempt	334.37	0.40%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	83,157.59	100.00%	147,184,970	100.00%	1,769.95

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	513.32	9.37%	1,455,134	10.44%	2,834.75
46. 1A	3,396.91	62.02%	9,605,816	68.92%	2,827.81
47. 2A1	335.51	6.13%	855,435	6.14%	2,549.66
48. 2A	11.22	0.20%	28,613	0.21%	2,550.18
49. 3A1	197.23	3.60%	333,479	2.39%	1,690.81
50. 3A	15.74	0.29%	26,995	0.19%	1,715.06
51. 4A1	1,000.30	18.26%	1,620,488	11.63%	1,620.00
52. 4A	6.65	0.12%	10,774	0.08%	1,620.15
<b>53. Total</b>	<b>5,476.88</b>	<b>100.00%</b>	<b>13,936,734</b>	<b>100.00%</b>	<b>2,544.65</b>
<b>Dry</b>					
54. 1D1	220.45	8.89%	375,869	9.79%	1,705.01
55. 1D	1,544.09	62.24%	2,632,285	68.53%	1,704.75
56. 2D1	204.51	8.24%	309,778	8.07%	1,514.73
57. 2D	15.90	0.64%	20,352	0.53%	1,280.00
58. 3D1	59.57	2.40%	65,337	1.70%	1,096.81
59. 3D	4.10	0.17%	4,121	0.11%	1,005.12
60. 4D1	427.85	17.25%	429,528	11.18%	1,003.92
61. 4D	4.48	0.18%	3,607	0.09%	805.13
<b>62. Total</b>	<b>2,480.95</b>	<b>100.00%</b>	<b>3,840,877</b>	<b>100.00%</b>	<b>1,548.15</b>
<b>Grass</b>					
63. 1G1	59.73	0.00%	81,232	7.20%	1,359.99
64. 1G	736.35	85.65%	1,001,437	88.74%	1,360.00
65. 2G1	6.57	0.76%	7,063	0.63%	1,075.04
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	29.85	3.47%	20,297	1.80%	679.97
68. 3G	0.78	0.09%	530	0.05%	679.49
69. 4G1	26.46	3.08%	17,993	1.59%	680.01
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>859.74</b>	<b>100.00%</b>	<b>1,128,552</b>	<b>100.00%</b>	<b>1,312.67</b>
<b>Irrigated Total</b>	<b>5,476.88</b>	<b>58.17%</b>	<b>13,936,734</b>	<b>73.48%</b>	<b>2,544.65</b>
<b>Dry Total</b>	<b>2,480.95</b>	<b>26.35%</b>	<b>3,840,877</b>	<b>20.25%</b>	<b>1,548.15</b>
<b>Grass Total</b>	<b>859.74</b>	<b>9.13%</b>	<b>1,128,552</b>	<b>5.95%</b>	<b>1,312.67</b>
<b>Waste</b>	<b>491.81</b>	<b>5.22%</b>	<b>49,181</b>	<b>0.26%</b>	<b>100.00</b>
<b>Other</b>	<b>106.60</b>	<b>1.13%</b>	<b>10,660</b>	<b>0.06%</b>	<b>100.00</b>
<b>Exempt</b>	<b>730.58</b>	<b>7.76%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>9,415.98</b>	<b>100.00%</b>	<b>18,966,004</b>	<b>100.00%</b>	<b>2,014.24</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1,113.81	2,718,229	752.58	1,845,197	207,157.83	507,620,478	209,024.22	512,183,904
<b>77. Dry Land</b>	146.36	215,330	41.79	60,453	26,553.73	37,174,956	26,741.88	37,450,739
<b>78. Grass</b>	299.61	313,109	75.98	58,933	56,016.30	45,268,399	56,391.89	45,640,441
<b>79. Waste</b>	23.25	2,325	14.82	1,482	4,307.76	430,776	4,345.83	434,583
<b>80. Other</b>	1.67	167	0.00	0	7,795.73	4,178,702	7,797.40	4,178,869
<b>81. Exempt</b>	269.12	0	53.07	0	2,707.55	0	3,029.74	0
<b>82. Total</b>	<b>1,584.70</b>	<b>3,249,160</b>	<b>885.17</b>	<b>1,966,065</b>	<b>301,831.35</b>	<b>594,673,311</b>	<b>304,301.22</b>	<b>599,888,536</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	209,024.22	68.69%	512,183,904	85.38%	2,450.36
<b>Dry Land</b>	26,741.88	8.79%	37,450,739	6.24%	1,400.45
<b>Grass</b>	56,391.89	18.53%	45,640,441	7.61%	809.34
<b>Waste</b>	4,345.83	1.43%	434,583	0.07%	100.00
<b>Other</b>	7,797.40	2.56%	4,178,869	0.70%	535.93
<b>Exempt</b>	3,029.74	1.00%	0	0.00%	0.00
<b>Total</b>	<b>304,301.22</b>	<b>100.00%</b>	<b>599,888,536</b>	<b>100.00%</b>	<b>1,971.36</b>

## 2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

40 Hall

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,777,096,287	1,814,263,342	37,167,055	2.09%	24,703,076	0.70%
02. Recreational	401,213	401,213	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	89,821,265	89,802,438	-18,827	-0.02%	1,437,721	-1.62%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,867,318,765</b>	<b>1,904,466,993</b>	<b>37,148,228</b>	<b>1.99%</b>	<b>26,140,797</b>	<b>0.59%</b>
05. Commercial	787,290,519	802,926,952	15,636,433	1.99%	16,335,202	-0.09%
06. Industrial	73,378,681	72,729,275	-649,406	-0.89%	1,096,407	-2.38%
07. Ag-Farmsite Land, Outbuildings	25,755,149	25,962,436	207,287	0.80%	0	0.80%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>886,424,349</b>	<b>901,618,663</b>	<b>15,194,314</b>	<b>1.71%</b>	<b>17,431,609</b>	<b>-0.25%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,753,743,114</b>	<b>2,806,102,495</b>	<b>52,359,381</b>	<b>1.90%</b>	<b>43,572,406</b>	<b>0.32%</b>
11. Irrigated	441,230,100	512,183,904	70,953,804	16.08%		
12. Dryland	28,203,153	37,450,739	9,247,586	32.79%		
13. Grassland	34,732,681	45,640,441	10,907,760	31.40%		
14. Wasteland	86,331	434,583	348,252	403.39%		
15. Other Agland	2,053,525	4,178,869	2,125,344	103.50%		
<b>16. Total Agricultural Land</b>	<b>506,305,790</b>	<b>599,888,536</b>	<b>93,582,746</b>	<b>18.48%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>3,260,048,904</b>	<b>3,405,991,031</b>	<b>145,942,127</b>	<b>4.48%</b>	<b>43,572,406</b>	<b>3.14%</b>

2009 PLAN OF ASSESSMENT FOR HALL COUNTY  
ASSESSMENT YEARS 2010, 2011 AND 2012

REAL PROPERTY

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

2010

During calendar year 2009, the Assessor's Office plans to accomplish the following:

- 1) Implement new soil survey and corresponding conversion from DPAT
- 2) Compare data from TerraScan records with verified data provided by GIS operator after survey and field review
- 3) Coordinate agland data received from Central Platte NRD after their irrigated land certification program
- 4) Complete driving sections in the South half of Hall County to verify land use
- 5) Determine if new aerial photos of rural sites are economically possible
- 6) Review valuations and assessment levels for problem areas and any necessary adjustments
- 7) Break out areas to be inspected for third year of six year cycle by neighborhood in City of Grand Island (these will be in addition to the areas reviewed for ag use)
- 8) Implement new T2 TerraScan program
- 9) Conduct Commercial Sales review project
- 10) Prepare new property record cards for use in 2010
- 11) Implement rectified acres on parcels after GPS program completed (determined by GIS Department)
- 12) Review and revalue all properties at Kuester Lake (interior, exterior and remeasure)

2011

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

- 1) Begin verification work with GIS Department and address any problems
- 2) discovered with soil survey and new conversion
- 3) Begin use of new property record cards
- 4) Review rural outbuildings
- 4) Attempt to establish correlation process for the three approaches to value
- 5) Inspect Village properties in Hall County for fourth year of six year

- cycle
- 6) Continue reviewing neighborhoods in City of Grand Island for fourth year of six year cycle

2012

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

- 1) Establish valuation models for residential properties
- 2) Inspect rural sub, rural residential properties and mobile homes for fifth year of six year cycle
- 3) Continue reviewing neighborhoods in City of Grand Island for fifth year of six year cycle
- 4) Complete verification work with GIS Department after survey and field review

The breakdown of value in Hall County for 2009 is approximately as follows:

Real Estate	91.50%
Personal Property	5.00%
Centrally Assessed	<u>3.50%</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.

## 2010 Assessment Survey for Hall County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	2
3.	<b>Other full-time employees</b>
	4
4.	<b>Other part-time employees</b>
	1
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$400,768.59
7.	<b>Adopted budget, or granted budget if different from above</b>
	\$386,905.48
8.	<b>Amount of the total budget set aside for appraisal work</b>
	Hall County has a separate appraisal budget.
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$60,416.52
10.	<b>Part of the budget that is dedicated to the computer system</b>
	0 – There is a separate IT department for Hall County.
11.	<b>Amount of the total budget set aside for education/workshops</b>
	Travel - \$1,100 Dues, Subscriptions, Training - \$750 Schooling - \$1,200
12.	<b>Other miscellaneous funds</b>
	Safety - \$300 Misc - \$100
13.	<b>Was any of last year's budget not used:</b>
	\$1,800 – appraisal \$6,000 – General budget (attributed to

#### B. Computer, Automation Information and GIS

1.	<b>Administrative software</b>
	Terra Scan
2.	<b>CAMA software</b>
	Terra Scan

3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Office staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	The GIS Department
7.	<b>Personal Property software:</b>
	Terra Scan

### **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
4.	<b>When was zoning implemented?</b>
	May 1942 and updated in 1967

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Stanard Appraisal
2.	<b>Other services</b>
	None



# Certification

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This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Hall County Assessor.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts