



HALL COUNTY ASSESSOR

Kristi Wold – Assessor
Mandy Pfeil – Deputy Assessor

June 1st, 2026

Dear Property Owner,

Enclosed is your **2026 Notice of Valuation Change** for property assessment purposes. This notice reflects updates to the assessed value of your property based on new market data and recent assessment actions taken by our office. Please note that this is not a tax bill, but a notice of value used in the budgeting process.

Under **Nebraska State Law (§77-112 and §77-1315)**, county assessors are required to keep property valuations current with the real estate market. Valuation updates are made annually as needed and are based on verified sales data, property characteristics, and economic trends in the area.

As part of our 2026 assessment cycle, we conducted efforts across the county:

RESIDENTIAL: NEW, 2025, COSTING TABLES WERE IMPLEMENTED COUNTYWIDE!

- **ALDA** – Increased by an average of 7.5%
- **CAIRO** - Increased by an average of 5%
- **DONIPHAN** - Increased by an average of 3.5%
- **WOOD RIVER** - Increased by an average of 5%
- **GI 1** - Physically reviewed & Increased by an average of 8%
- **GI 2** - Increased by an average of 4%
- **GI 3** - Increased by an average of 2%
- **GI 4** - Increased by an average of 6%
- **GI 5** – Increased by an average of 9%
- **GI 6** - Increased by an average of 5%
- **HIGH DENSITY RURAL SUBS** - Increased by an average of 1%
- **KUESTER LAKE** - Increased by an average of 6%
- **RURAL SUB** - Increased by an average of 4%
- **RURAL** - Increased by an average of 6% & An outbuilding review was performed

****Average is used due to factors such as pick-up work, reviews, pushing appraisal values, & sales verifications, which cause differences in percentage of increases from 2025 to 2026****

COMMERCIAL: NEW, 2025, COSTING TABLES WERE IMPLEMENTED COUNTYWIDE!

- **Medical Offices** – Increase improvements approximately 11%



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(308) 385-5050



200 S. Sycamore St., Ste. 1, Grand Island, NE 68801

- **Multi-Family** – Increase improvements approximately 5%
- **Retail** - Increase improvements approximately 14%
- **Hotels** - Increase improvements approximately 25%

****Approximately is used because several buildings consist of multiple occupancy codes. If that is the case, only the square footage of the building with the increasing code will have an increase in value.****

AGRICULTURAL:

- **IRRIGATED LAND**– 7% increase
- **GRASSLAND** – 3% increase
- **DRYLAND** - 2% increase

The law mandates that all property must be assessed at market value—or 75% of agricultural market value—which means what your property would likely sell for in an open and competitive real estate market. Valuation changes are driven by recent sales activity, local market trends, and periodic reviews of property characteristics. Our office uses this data to ensure that all properties are valued fairly and consistently. Whether your value increased, decreased, or remained the same, it is a reflection of how the market has changed over time.

These assessment actions are designed to improve equity and ensure compliance with the legal requirement that properties reflect their market value as of January 1, 2026. Our goal is not to raise taxes, but to fairly distribute the tax burden according to property value. If you have questions about your notice or believe the value does not accurately reflect the market, don't hesitate to get in touch with our office. You may also file a formal protest with the County Board of Equalization between **June 1 and June 30, 2026**.

When submitting a protest, the burden lies on the property owner to prove the property has not been correctly assessed. It is important that all information presented is relevant and supports the protest by more than just a difference of opinion. Pertinent information may include, but is not limited to:

- Recent sale information involving the purchase of your property;
- Recent sale information of comparable properties in your valuation group;
- A recent appraisal of your property;
- If disputing the condition of any structures or buildings on the real property, provide photographs of the structures or buildings as of January 1 (date stamped);
- For income-producing properties, provide income and expense information; and
- For agricultural land, provide Farm Service Agency maps or other records showing the number of certified agricultural acres.

The County Board of Equalization requires that you speak to a Referee prior to going before the CBOE. Evidence must be submitted when your protest is filed with the Clerk's office, and an appointment with a referee can be made at that time.

Sincerely,



Kristi Wold
Hall County Assessor