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2014 Commission Summary for Logan County

Residential Real Property - Current

Number of Sales	13	Median	95.54
Total Sales Price	\$779,500	Mean	99.47
Total Adj. Sales Price	\$779,500	Wgt. Mean	91.15
Total Assessed Value	\$710,524	Average Assessed Value of the Base	\$48,611
Avg. Adj. Sales Price	\$59,962	Avg. Assessed Value	\$54,656

Confidence Interval - Current

95% Median C.I	71.13 to 121.48
95% Wgt. Mean C.I	77.02 to 105.28
95% Mean C.I	82.81 to 116.13
% of Value of the Class of all Real Property Value in the	5.90
% of Records Sold in the Study Period	4.68
% of Value Sold in the Study Period	5.26

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	11	92	91.72
2012	7		97.65
2011	16	97	97
2010	16	97	97

2014 Commission Summary for Logan County

Commercial Real Property - Current

Number of Sales	1	Median	118.98
Total Sales Price	\$24,000	Mean	118.98
Total Adj. Sales Price	\$24,000	Wgt. Mean	118.98
Total Assessed Value	\$28,554	Average Assessed Value of the Base	\$80,469
Avg. Adj. Sales Price	\$24,000	Avg. Assessed Value	\$28,554

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	1.62
% of Records Sold in the Study Period	2.17
% of Value Sold in the Study Period	0.77

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	2		191.06
2012	1		118.98
2011	0	0	0
2010	3	100	103

2014 Opinions of the Property Tax Administrator for Logan County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Logan County

For assessment year 2014 only the annual pickup work was done and completed in a timely manner.

As part of the six year physical inspection and review the northeast part of the county and some of the eastern part were reviewed; took new pictures.

Logan County has converted from GIS Western Resources to GIS Workshop.

2014 Residential Assessment Survey for Logan County

1.	Valuation data collection done by:								
	Assessor and deputy.								
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>								
1	Consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.								
3.	List and describe the approach(es) used to estimate the market value of residential properties.								
	Sales were used to establish depreciation as it pertains to the cost approach. However, there are not enough residential sales to adequately utilize the sales comparison or income approaches.								
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?								
	County develops the depreciation study based on local market information.								
5.	Are individual depreciation tables developed for each valuation grouping?								
	No								
6.	Describe the methodology used to determine the residential lot values?								
	Market and then a square foot cost is applied.								
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 20%;"><u>Valuation Grouping</u></th> <th style="text-align: center; width: 25%;"><u>Date of Depreciation Tables</u></th> <th style="text-align: center; width: 25%;"><u>Date of Costing</u></th> <th style="text-align: center; width: 30%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2008</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	1	2008	2008	2008
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>						
1	2008	2008	2008						

2014 Residential Correlation Section for Logan County

County Overview

Logan County, with a total population of 765 (estimated 2012 census), comprises a significant amount of ranch land along with some cropland in the southern portion of the county. The Kinkaid Act of 1904 was designed to encourage settlement and farming in the Sand Hills and was responsible for increased populations but, the social and economic success came to an end with the depression and drought of the 1930s.

In 1929 the county seat was moved from Gandy, which had a population of about 300, to Stapleton; Gandy had held the position since 1885. Business and churches followed and today the population in Gandy is approximately 33. The current population in Stapleton is approximately 305.

Logan County is considered part of the North Platte, NE Micro-Politian Statistical Area, that is to say it and McPherson County are anchored by the City of North Platte 35 miles to the south. North Platte adds desirability to the residential market for those wanting to reside in a small town atmosphere and have the ability to seek employment on a much larger scale and the accessibility of a larger selection of services and retail businesses. The economics of the county alone would not support a residential market.

Description of Analysis

The statistical sampling of 13 residential sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Logan County since the residential market seems to be somewhat stable and acknowledges the influences of the larger retail trade center to the south. Unique characteristics have not been identified from the market that would suggest more than one valuation grouping would be warranted.

A credentialed appraiser was hired to assist the county with pickup work. The three-year plan indicates plans to drive the county and review all property from 2013 through 2015. This plan also works toward fulfilling the next six year physical inspection and review, a schedule for documenting progress has been put into place.

Sales Qualification

A review of the non-qualified sales demonstrates no apparent bias exists in the determination of qualified sales. A sufficient explanation exists in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

2014 Residential Correlation Section for Logan County

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Logan County was selected for review in 2012. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

Based on a sample of 13 sales and the known assessment practices an acceptable level of value has been realized within the residential class of real property.

Level of Value

Based on all available information, the level of value of the residential property in Logan County is 96%.

2014 Commercial Assessment Actions for Logan County

For assessment year 2014 only the annual maintenance was done and completed in a timely manner.

Logan County converted this last year from GIS Western Resources to GIS Workshop.

2014 Commercial Assessment Survey for Logan County

1.	Valuation data collection done by:			
	Assessor and deputy.			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	Consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach, supported by comparable sales using the sales price per square foot. There is not enough data or commercial sales to utilize the income approach.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	A contracted appraiser will be hired to value unique commercial properties.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	Depreciation is based on the local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	No			
6.	Describe the methodology used to determine the commercial lot values.			
	Market and a square foot cost are applied.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2008	2008	2009

2014 Commercial Correlation Section for Logan County

County Overview

North Platte is located approximately 35 miles to the southwest of Stapleton and is heavily relied upon for goods and services. Logan County is considered part of the North Platte, NE Metropolitan Statistical Area, that is to say it along with McPherson County are anchored by the City of North Platte. The economics of Logan County alone do not support a practical commercial market.

Description of Analysis

The commercial properties in Logan County comprise 12 different occupancy codes; typically from 1 to 4 or 5 parcels per code. Only one occupancy code has 10 parcels, code (353) retail. There has been only one commercial sale during the current study period and it occurred back in May of 2011, it was a retail building.

Logan County stays on track with the three plan of assessment; all pickup work was completed for 2014. The assessor has developed a documented process for tracking the six-year inspection and physical review cycle.

Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. All available information is utilized for measurement and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Logan County was selected for review in 2012. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner. For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

Level of Value

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2014 Agricultural Assessment Actions for Logan County

An analysis of the agricultural market was done; the results of the study clearly showed that the values of all three classes of agricultural land needed to be adjusted.

New irrigation was added to several parcels this year.

For 2014 the county converted from GIS Western Resources to GIS Workshop.

2014 Agricultural Assessment Survey for Logan County

1.	Valuation data collection done by:				
	Assessor and deputy.				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center; padding: 5px;"><u>Market Area</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">0</td> <td style="padding: 5px;">Logan County is very homogeneous in geographic and soil characteristics; the county is approximately eighty-seven percent grassland, seven percent irrigated, and five percent dry. Most of the cropland is in the southern portion of the county.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	0	Logan County is very homogeneous in geographic and soil characteristics; the county is approximately eighty-seven percent grassland, seven percent irrigated, and five percent dry. Most of the cropland is in the southern portion of the county.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
0	Logan County is very homogeneous in geographic and soil characteristics; the county is approximately eighty-seven percent grassland, seven percent irrigated, and five percent dry. Most of the cropland is in the southern portion of the county.				
3.	Describe the process used to determine and monitor market areas.				
	Not applicable.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	The county follows the zoning manual in identifying rural residential land as no more than 20 acres. There is no recreational at this time.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Rural home sites are valued at \$5000 for the first acre and the building site is \$500. Values for 4500 (rural residential) parcels are the first acre \$5000, \$2395 up to ten acres and \$2395 up to twenty acres. These values are used for the whole county.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	A market analysis does not identify non-agricultural characteristics.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	Limited amount of acres, just use grassland values.				

Logan County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Logan	1	N/A	2,650	2,550	2,450	2,390	2,390	2,390	2,390	2,469
Thomas	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
Blaine	1	#DIV/0!	1,475	#DIV/0!	1,475	1,475	1,475	1,475	1,475	1,475
Custer	2	N/A	1,437	1,304	1,350	N/A	1,426	1,457	1,458	1,444
Custer	1	N/A	3,999	3,727	3,352	3,155	2,884	2,872	2,868	3,470
Custer	5	N/A	3,324	3,051	2,569	2,373	2,283	2,148	2,009	2,822
Lincoln	2	1,800	1,800	1,779	1,800	1,800	1,772	1,793	1,792	1,792
McPherson	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Logan	1	N/A	1,250	1,200	1,200	1,150	1,150	1,100	1,100	1,165
Thomas	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blaine	1	#DIV/0!	400	#DIV/0!	#DIV/0!	400	400	400	400	400
Custer	2	N/A	450	440	440	430	430	420	420	430
Custer	1	N/A	1,935	1,710	1,620	1,530	1,395	1,390	1,385	1,606
Custer	5	N/A	1,675	1,531	1,291	1,195	1,164	1,087	1,027	1,351
Lincoln	2	775	775	775	775	775	775	775	775	775
McPherson	1	N/A	N/A	N/A	605	N/A	605	605	605	605

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Logan	1	N/A	340	340	340	340	340	340	340	340
Thomas	1	N/A	N/A	280	280	N/A	280	280	280	280
Blaine	1	#DIV/0!	400	#DIV/0!	400	400	400	330	330	332
Custer	2	N/A	330	330	330	330	333	331	330	330
Custer	1	N/A	701	695	696	691	690	656	667	669
Custer	5	N/A	672	660	664	654	651	644	634	638
Lincoln	2	360	360	360	360	360	320	320	320	320
McPherson	1	N/A	N/A	275	275	N/A	275	275	275	275

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Logan County

County Overview

Logan County is located in the Sand Hill and Loess soils region of the state. The presence of the South Loup River in the southern part of the county creates an area of transition between the Sand Hills (ranch land) to the north and the Loess Hills (farmland) to the south. Farming and cattle production both have an impact on the economics of this county.

Logan County is included in the Upper Loup which has a small area that has moratoriums and restrictions but, this district also has a 2500 acre annual new well maximum.

Description of Analysis

A review of the agricultural sales over the three year study period indicated the sample was unreliable for measurement purposes. For the Sand Hills part of the county sales were sought from similar counties comprising the predominant Valentine Sand soils (Blaine, Hooker, Lincoln, McPherson and Thomas counties and a portion of the northwestern corner of Custer). For the southern part of the county, comprising the better soils for farming, similar areas were sought with the Loess soils (primarily Custer County). A total of 35 sales were used in the analysis, the grass land sales were proportionately distributed and representative of the land uses that exist within the county. Irrigated and dry land sales were not as prevalent but those available were considered good indicators of the market trend.

An analysis of the agricultural market in the Sand Hills region indicates the grassland to be increasing. The market for dry and irrigated land in Logan County is quite strong due to the ability to apply for a well and add additional irrigated acres. The assessment actions for Logan County reflect the general economic conditions; the values for the land capability groupings within all three classes of agricultural land were increased.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for exclusion from the qualified sales. The assessor mails out a questionnaire and those that are returned are on file in the assessor's office. Measurement is done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that the values are acceptable; since the county is 88% grass, the 95% MLU median of grassland is considered to be the best indicator of the level of value for the county. This determination factor is consistent with other Sand Hill counties where

2014 Agricultural Correlation Section for Logan County

the makeup of the county is primarily grass and the measurement is not affected by the few dry or irrigated sales.

Level of Value

Based on all available information; the level of value of the agricultural land in Logan County is determined to be 72% of market value for the agricultural land class.

57 Logan
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 13
Total Sales Price : 779,500
Total Adj. Sales Price : 779,500
Total Assessed Value : 710,524
Avg. Adj. Sales Price : 59,962
Avg. Assessed Value : 54,656

MEDIAN : 96
WGT. MEAN : 91
MEAN : 99
COD : 21.07
PRD : 109.13

COV : 27.72
STD : 27.57
Avg. Abs. Dev : 20.13
MAX Sales Ratio : 157.73
MIN Sales Ratio : 58.84

95% Median C.I. : 71.13 to 121.48
95% Wgt. Mean C.I. : 77.02 to 105.28
95% Mean C.I. : 82.81 to 116.13

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	134.97	134.97	134.97	00.00	100.00	134.97	134.97	N/A	33,000	44,541
01-APR-12 To 30-JUN-12	3	90.56	88.33	89.04	11.84	99.20	71.13	103.30	N/A	25,833	23,003
01-JUL-12 To 30-SEP-12	3	88.86	79.81	81.05	12.33	98.47	58.84	91.72	N/A	110,500	89,559
01-OCT-12 To 31-DEC-12	2	108.51	108.51	107.37	11.95	101.06	95.54	121.48	N/A	82,750	88,852
01-JAN-13 To 31-MAR-13	2	83.01	83.01	72.96	19.50	113.77	66.82	99.20	N/A	58,000	42,318
01-APR-13 To 30-JUN-13	2	135.36	135.36	117.78	16.53	114.93	112.99	157.73	N/A	28,000	32,980
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	7	90.56	91.34	86.48	17.54	105.62	58.84	134.97	58.84 to 134.97	63,143	54,604
01-OCT-12 To 30-SEP-13	6	106.10	108.96	97.27	20.52	112.02	66.82	157.73	66.82 to 157.73	56,250	54,716
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	9	91.72	95.16	92.17	17.67	103.24	58.84	134.97	71.13 to 121.48	67,500	62,214
<u>ALL</u>	13	95.54	99.47	91.15	21.07	109.13	58.84	157.73	71.13 to 121.48	59,962	54,656

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	13	95.54	99.47	91.15	21.07	109.13	58.84	157.73	71.13 to 121.48	59,962	54,656
<u>ALL</u>	13	95.54	99.47	91.15	21.07	109.13	58.84	157.73	71.13 to 121.48	59,962	54,656

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	13	95.54	99.47	91.15	21.07	109.13	58.84	157.73	71.13 to 121.48	59,962	54,656
06											
07											
<u>ALL</u>	13	95.54	99.47	91.15	21.07	109.13	58.84	157.73	71.13 to 121.48	59,962	54,656

57 Logan
RESIDENTIAL

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95% Wgt. Mean C.I. : 77.02 to 105.28
95% Mean C.I. : 82.81 to 116.13

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	1	157.73	157.73	157.73	00.00	100.00	157.73	157.73	N/A	6,000	9,464	
Less Than 30,000	4	94.88	104.66	91.24	25.09	114.71	71.13	157.73	N/A	18,000	16,423	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	13	95.54	99.47	91.15	21.07	109.13	58.84	157.73	71.13 to 121.48	59,962	54,656	
Greater Than 14,999	12	93.63	94.62	90.63	17.76	104.40	58.84	134.97	71.13 to 112.99	64,458	58,422	
Greater Than 29,999	9	95.54	97.17	91.14	19.36	106.62	58.84	134.97	66.82 to 121.48	78,611	71,648	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	157.73	157.73	157.73	00.00	100.00	157.73	157.73	N/A	6,000	9,464	
15,000 TO 29,999	3	90.56	86.96	85.19	10.34	102.08	71.13	99.20	N/A	22,000	18,742	
30,000 TO 59,999	3	112.99	117.09	116.43	09.35	100.57	103.30	134.97	N/A	38,833	45,214	
60,000 TO 99,999	5	91.72	86.88	84.98	19.92	102.24	58.84	121.48	N/A	82,300	69,936	
100,000 TO 149,999												
150,000 TO 249,999	1	88.86	88.86	88.86	00.00	100.00	88.86	88.86	N/A	179,500	159,511	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	13	95.54	99.47	91.15	21.07	109.13	58.84	157.73	71.13 to 121.48	59,962	54,656	

57 Logan
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 1
Total Sales Price : 24,000
Total Adj. Sales Price : 24,000
Total Assessed Value : 28,554
Avg. Adj. Sales Price : 24,000
Avg. Assessed Value : 28,554

MEDIAN : 119
WGT. MEAN : 119
MEAN : 119
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 118.98
MIN Sales Ratio : 118.98

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13											
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554
01-JAN-12 To 31-DEC-12											
<u>ALL</u>	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554
<u>ALL</u>	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554
04											
<u>ALL</u>	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554

57 Logan
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 1
 Total Sales Price : 24,000
 Total Adj. Sales Price : 24,000
 Total Assessed Value : 28,554
 Avg. Adj. Sales Price : 24,000
 Avg. Assessed Value : 28,554

MEDIAN : 119
 WGT. MEAN : 119
 MEAN : 119
 COD : 00.00
 PRD : 100.00

COV : 00.00
 STD : 00.00
 Avg. Abs. Dev : 00.00
 MAX Sales Ratio : 118.98
 MIN Sales Ratio : 118.98

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : N/A

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554	
Greater Than 14,999	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554	
Greater Than 29,999												
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554	
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
353	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554	
<u>ALL</u>	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	24,000	28,554	

57 Logan
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 35
Total Sales Price : 24,768,631
Total Adj. Sales Price : 24,733,131
Total Assessed Value : 18,805,330
Avg. Adj. Sales Price : 706,661
Avg. Assessed Value : 537,295

MEDIAN : 69
WGT. MEAN : 76
MEAN : 70
COD : 25.66
PRD : 91.66

COV : 31.93
STD : 22.25
Avg. Abs. Dev : 17.59
MAX Sales Ratio : 116.00
MIN Sales Ratio : 17.37

95% Median C.I. : 61.30 to 83.64
95% Wgt. Mean C.I. : 65.96 to 86.10
95% Mean C.I. : 62.32 to 77.06

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-10 To 31-DEC-10	7	85.47	82.74	83.16	14.23	99.49	65.06	102.71	65.06 to 102.71	870,429	723,827
01-JAN-11 To 31-MAR-11	1	97.95	97.95	97.95	00.00	100.00	97.95	97.95	N/A	354,500	347,235
01-APR-11 To 30-JUN-11	4	71.25	71.64	93.92	21.01	76.28	45.97	98.07	N/A	1,796,933	1,687,639
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	4	75.86	75.92	81.06	13.55	93.66	65.46	86.49	N/A	585,567	474,653
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	4	84.05	85.19	83.93	19.56	101.50	56.67	116.00	N/A	284,096	238,440
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	4	57.28	54.23	44.20	52.53	122.69	17.37	85.00	N/A	908,150	401,401
01-JAN-13 To 31-MAR-13	5	43.43	47.47	46.61	20.61	101.85	34.33	61.30	N/A	425,480	198,314
01-APR-13 To 30-JUN-13	6	64.01	62.81	64.07	16.06	98.03	45.27	81.60	45.27 to 81.60	309,875	198,535
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	12	80.31	80.31	89.21	18.49	90.02	45.97	102.71	67.36 to 97.95	1,136,269	1,013,715
01-OCT-11 To 30-SEP-12	8	83.37	80.56	82.00	16.02	98.24	56.67	116.00	56.67 to 116.00	434,831	356,546
01-OCT-12 To 30-SEP-13	15	58.03	55.41	49.72	28.19	111.44	17.37	85.00	40.24 to 69.64	507,950	252,559
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	75.14	76.46	91.02	18.31	84.00	45.97	98.07	65.46 to 97.95	1,098,278	999,600
01-JAN-12 To 31-DEC-12	8	82.24	69.71	53.67	28.30	129.89	17.37	116.00	17.37 to 116.00	596,123	319,920
<u>ALL</u>	35	68.54	69.69	76.03	25.66	91.66	17.37	116.00	61.30 to 83.64	706,661	537,295

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	35	68.54	69.69	76.03	25.66	91.66	17.37	116.00	61.30 to 83.64	706,661	537,295
<u>ALL</u>	35	68.54	69.69	76.03	25.66	91.66	17.37	116.00	61.30 to 83.64	706,661	537,295

57 Logan
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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 Avg. Adj. Sales Price : 706,661
 Avg. Assessed Value : 537,295

MEDIAN : 69
 WGT. MEAN : 76
 MEAN : 70
 COD : 25.66
 PRD : 91.66

COV : 31.93
 STD : 22.25
 Avg. Abs. Dev : 17.59
 MAX Sales Ratio : 116.00
 MIN Sales Ratio : 17.37

95% Median C.I. : 61.30 to 83.64
 95% Wgt. Mean C.I. : 65.96 to 86.10
 95% Mean C.I. : 62.32 to 77.06

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	69.64	69.64	69.64	00.00	100.00	69.64	69.64	N/A	310,000	215,896
1	1	69.64	69.64	69.64	00.00	100.00	69.64	69.64	N/A	310,000	215,896
Dry											
County	2	47.16	47.16	43.84	27.21	107.57	34.33	59.99	N/A	404,880	177,488
1	2	47.16	47.16	43.84	27.21	107.57	34.33	59.99	N/A	404,880	177,488
Grass											
County	28	71.84	73.51	83.99	22.44	87.52	40.24	116.00	65.06 to 85.47	683,710	574,265
1	28	71.84	73.51	83.99	22.44	87.52	40.24	116.00	65.06 to 85.47	683,710	574,265
ALL	35	68.54	69.69	76.03	25.66	91.66	17.37	116.00	61.30 to 83.64	706,661	537,295

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	70.17	67.30	52.96	24.26	127.08	30.92	97.95	N/A	1,082,375	573,192
1	4	70.17	67.30	52.96	24.26	127.08	30.92	97.95	N/A	1,082,375	573,192
Dry											
County	2	47.16	47.16	43.84	27.21	107.57	34.33	59.99	N/A	404,880	177,488
1	2	47.16	47.16	43.84	27.21	107.57	34.33	59.99	N/A	404,880	177,488
Grass											
County	28	71.84	73.51	83.99	22.44	87.52	40.24	116.00	65.06 to 85.47	683,710	574,265
1	28	71.84	73.51	83.99	22.44	87.52	40.24	116.00	65.06 to 85.47	683,710	574,265
ALL	35	68.54	69.69	76.03	25.66	91.66	17.37	116.00	61.30 to 83.64	706,661	537,295

Total Real Property Sum Lines 17, 25, & 30	Records : 1,477	Value : 229,061,164	Growth 1,788,518	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	67	155,439	0	0	6	1,425	73	156,864	
02. Res Improve Land	168	833,987	0	0	36	675,449	204	1,509,436	
03. Res Improvements	169	7,816,341	0	0	36	4,031,315	205	11,847,656	
04. Res Total	236	8,805,767	0	0	42	4,708,189	278	13,513,956	44,800
% of Res Total	84.89	65.16	0.00	0.00	15.11	34.84	18.82	5.90	2.50
05. Com UnImp Land	10	68,168	0	0	0	0	10	68,168	
06. Com Improve Land	33	127,764	0	0	3	144,660	36	272,424	
07. Com Improvements	33	1,124,426	0	0	3	2,236,567	36	3,360,993	
08. Com Total	43	1,320,358	0	0	3	2,381,227	46	3,701,585	1,743,718
% of Com Total	93.48	35.67	0.00	0.00	6.52	64.33	3.11	1.62	97.50
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	236	8,805,767	0	0	42	4,708,189	278	13,513,956	44,800
% of Res & Rec Total	84.89	65.16	0.00	0.00	15.11	34.84	18.82	5.90	2.50
Com & Ind Total	43	1,320,358	0	0	3	2,381,227	46	3,701,585	1,743,718
% of Com & Ind Total	93.48	35.67	0.00	0.00	6.52	64.33	3.11	1.62	97.50
17. Taxable Total	279	10,126,125	0	0	45	7,089,416	324	17,215,541	1,788,518
% of Taxable Total	86.11	58.82	0.00	0.00	13.89	41.18	21.94	7.52	100.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	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	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	14	860	14	860	0
25. Total	0	0	0	0	14	860	14	860	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	22	0	7	29

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	942	154,964,105	942	154,964,105
28. Ag-Improved Land	0	0	0	0	186	42,986,614	186	42,986,614
29. Ag Improvements	0	0	0	0	197	13,894,044	197	13,894,044
30. Ag Total							1,139	211,844,763

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	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	10,000	2	2.00	10,000	
32. HomeSite Improv Land	149	165.10	825,500	149	165.10	825,500	
33. HomeSite Improvements	152	160.10	10,823,354	152	160.10	10,823,354	0
34. HomeSite Total				154	167.10	11,658,854	
35. FarmSite UnImp Land	2	2.00	1,000	2	2.00	1,000	
36. FarmSite Improv Land	166	178.00	107,761	166	178.00	107,761	
37. FarmSite Improvements	182	0.00	3,070,690	182	0.00	3,070,690	0
38. FarmSite Total				184	180.00	3,179,451	
39. Road & Ditches	0	1,597.96	0	0	1,597.96	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				338	1,945.06	14,838,305	0

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	0	0.00	0	0	0.00	0

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	0.00	0.00%	0	0.00%	0.00
46. 1A	5,654.56	18.91%	14,984,625	20.30%	2,650.01
47. 2A1	3,933.24	13.15%	10,029,803	13.59%	2,550.01
48. 2A	4,180.34	13.98%	10,241,878	13.87%	2,450.01
49. 3A1	2,714.36	9.08%	6,487,323	8.79%	2,390.00
50. 3A	2,806.16	9.38%	6,706,726	9.08%	2,390.00
51. 4A1	5,989.84	20.03%	14,315,737	19.39%	2,390.00
52. 4A	4,628.53	15.48%	11,062,200	14.98%	2,390.00
53. Total	29,907.03	100.00%	73,828,292	100.00%	2,468.59
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,114.41	23.29%	3,893,069	24.99%	1,250.02
56. 2D1	1,033.44	7.73%	1,240,128	7.96%	1,200.00
57. 2D	1,608.26	12.03%	1,929,912	12.39%	1,200.00
58. 3D1	1,909.40	14.28%	2,195,835	14.09%	1,150.01
59. 3D	935.77	7.00%	1,076,157	6.91%	1,150.02
60. 4D1	3,186.42	23.83%	3,505,062	22.50%	1,100.00
61. 4D	1,582.32	11.83%	1,740,552	11.17%	1,100.00
62. Total	13,370.02	100.00%	15,580,715	100.00%	1,165.35
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,226.38	0.39%	416,970	0.39%	340.00
65. 2G1	2,159.43	0.68%	734,209	0.68%	340.00
66. 2G	4,465.97	1.41%	1,518,428	1.41%	340.00
67. 3G1	866.22	0.27%	294,514	0.27%	340.00
68. 3G	10,542.71	3.33%	3,584,520	3.33%	340.00
69. 4G1	28,176.20	8.91%	9,579,912	8.91%	340.00
70. 4G	268,932.91	85.01%	91,437,154	85.01%	340.00
71. Total	316,369.82	100.00%	107,565,707	100.00%	340.00
Irrigated Total					
	29,907.03	8.27%	73,828,292	37.48%	2,468.59
Dry Total					
	13,370.02	3.70%	15,580,715	7.91%	1,165.35
Grass Total					
	316,369.82	87.45%	107,565,707	54.60%	340.00
72. Waste	2,103.54	0.58%	31,556	0.02%	15.00
73. Other	37.51	0.01%	188	0.00%	5.01
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	361,787.92	100.00%	197,006,458	100.00%	544.54

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	29,907.03	73,828,292	29,907.03	73,828,292
77. Dry Land	0.00	0	0.00	0	13,370.02	15,580,715	13,370.02	15,580,715
78. Grass	0.00	0	0.00	0	316,369.82	107,565,707	316,369.82	107,565,707
79. Waste	0.00	0	0.00	0	2,103.54	31,556	2,103.54	31,556
80. Other	0.00	0	0.00	0	37.51	188	37.51	188
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	0.00	0	361,787.92	197,006,458	361,787.92	197,006,458

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	29,907.03	8.27%	73,828,292	37.48%	2,468.59
Dry Land	13,370.02	3.70%	15,580,715	7.91%	1,165.35
Grass	316,369.82	87.45%	107,565,707	54.60%	340.00
Waste	2,103.54	0.58%	31,556	0.02%	15.00
Other	37.51	0.01%	188	0.00%	5.01
Exempt	0.00	0.00%	0	0.00%	0.00
Total	361,787.92	100.00%	197,006,458	100.00%	544.54

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

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	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	12,985,303	13,513,956	528,653	4.07%	44,800	3.73%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,173,766	11,658,854	485,088	4.34%	0	4.34%
04. Total Residential (sum lines 1-3)	24,159,069	25,172,810	1,013,741	4.20%	44,800	4.01%
05. Commercial	1,865,795	3,701,585	1,835,790	98.39%	1,743,718	4.93%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	3,164,244	3,179,451	15,207	0.48%	0	0.48%
08. Minerals	860	860	0	0.00	0	0.00
09. Total Commercial (sum lines 5-8)	5,030,899	6,881,896	1,850,997	36.79%	1,743,718	2.13%
10. Total Non-Agland Real Property	29,189,968	32,054,706	2,864,738	9.81%	1,788,518	3.69%
11. Irrigated	44,187,428	73,828,292	29,640,864	67.08%		
12. Dryland	9,379,697	15,580,715	6,201,018	66.11%		
13. Grassland	99,774,960	107,565,707	7,790,747	7.81%		
14. Wasteland	31,556	31,556	0	0.00%		
15. Other Agland	188	188	0	0.00%		
16. Total Agricultural Land	153,373,829	197,006,458	43,632,629	28.45%		
17. Total Value of all Real Property (Locally Assessed)	182,563,797	229,061,164	46,497,367	25.47%	1,788,518	24.49%

LOGAN COUNTY 3-YEAR PLAN OF ASSESSMENT

June 12, 2013

Logan County has 277 residential properties, 44 Commercial Properties and 1139 agricultural properties. There are an estimated 150 personal property filings each year and estimated 29 homestead exemptions.

Logan County has an official and one deputy that deal with listing of properties, determining values and filing personal property schedules. The county also will hire an appraiser as needed. The deputy handles most of the computer work such as data entry, sketching, record changes, and running necessary reports. The official has final responsibility of setting values for all classes of property.

The County assessor maintains the cadastral mapping system at the time of the recording of a deed. The records have current ownership and land depreciation.

Aerials were taken 2001-2002. Actions that were completed for 2013 are as follows: Ag-land sales were studied and adjusted value according to sales for dry land and irrigated classes. No change for grassland. Added new irrigated acres. Reviewed a portion of North rural residential properties and took pictures and added to TerraScan System. Completed pickup work. We did an exterior review of residential properties in Gandy Village. No change for Gandy Village lots for 2013. Gandy Commercial lot values for 2013 weren't changed from 2007. We did an exterior review of residential properties in Stapleton Village. No change for Stapleton Village Lots for 2013. Stapleton Commercial land values and improvements were not changed in 2013. Rural Commercial land remained the same as 2007. 2009 Depreciation schedule was used for residential property rural, Stapleton Village and Gandy Village. 2008 Marshal Swift Pricing for Rural, Gandy Village and Stapleton was used for 2013. 2008 Marshall Swift pricing, with 2009 depreciation for rural outbuildings, for improvements that are not included on Marshall Swift Pricing. 2006 depreciation schedule for Mobile Homes located in rural and villages was used for 2013 may need to look at the depreciation for 2014, small number of mobile homes located in Logan County. Ag sites for 4000 were not changed. Rural Ag sites 4500 for 2009 were redefined and revalued same value that was used in 2009 for 2013.

We start our pickup work as time allows. We list all pickup work in a notebook. This work is completed timely according to statute. In 2013-2015 we plan to drive the County and review all property. Work on the assessor's record files. Study Ag-land and take pictures of rural improvements to insert in TerraScan system. Review quality and condition classifications for improved residential property. Plan to update Marshall Swift Pricing for Rural, Gandy Village and Stapleton Village and work with depreciation schedules for Rural, Gandy Village and Stapleton Village.

Assessor completes 521 data as soon as possible.

Reports of the Logan County Assessor are filed on time.

Homestead Exemption applications are filed on or before June 30. State Statute.

State Statutes, rules and regulations are followed in filing personal property schedules and abstracts are filed on time

Pat Harvey
Logan County Assessor

2014 Assessment Survey for Logan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 64,667
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 14,550
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	0
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 4,000
12.	Other miscellaneous funds:
	\$ 46,117 (includes computer expenses)
13.	Amount of last year's assessor's budget not used:
	\$ 21,098

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan (owned by Thomson Reuters)
2.	CAMA software:
	TerraScan (owned by Thomson Reuters)
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	www.logan.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Western Resources, Inc. through 2013; for 2014 will convert to GIS Workshop
8.	Personal Property software:
	TerraScan (owned by Thomson Reuters)

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No - only the rural area is zoned.
3.	What municipalities in the county are zoned?
	None
4.	When was zoning implemented?
	2003

D. Contracted Services

1.	Appraisal Services:
	A contract appraiser will be hired when needed.
2.	GIS Services:
	GIS Western Resources, Inc. through 2013; for 2014 will convert to GIS Workshop
3.	Other services:
	TerraScan (owned by Thomson Reuters)

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Jeff Haugen, a credentialed appraiser was asked to help with some listing.
2.	If so, is the appraisal or listing service performed under contract?
	Not at this time.
3.	What appraisal certifications or qualifications does the County require?
	Credentialed and professional experience in the appraisal field.
4.	Have the existing contracts been approved by the PTA?
	Not applicable.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Not at this time.

2014 Certification for Logan County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Logan County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

