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## 2015 Commission Summary for Logan County

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### Residential Real Property - Current

Number of Sales	12	Median	99.08
Total Sales Price	\$782,500	Mean	101.51
Total Adj. Sales Price	\$782,500	Wgt. Mean	101.47
Total Assessed Value	\$793,995	Average Assessed Value of the Base	\$47,193
Avg. Adj. Sales Price	\$65,208	Avg. Assessed Value	\$66,166

### Confidence Interval - Current

95% Median C.I	92.37 to 99.71
95% Wgt. Mean C.I	91.23 to 111.71
95% Mean C.I	92.05 to 110.97
% of Value of the Class of all Real Property Value in the	4.77
% of Records Sold in the Study Period	4.32
% of Value Sold in the Study Period	6.05

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	13	96	95.54
2013	11	92	91.72
2012	7		97.65
2011	16	97	97

## 2015 Commission Summary for Logan County

### Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$80,259
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

### 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	1.34
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	1	100	118.98
2013	2		191.06
2012	1		118.98
2011	0	0	0



## 2015 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
<b>Residential Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Logan County**

The villages of Stapleton and Gandy were physically inspected and new photos taken along with a portion of the rural residential for 2015. New depreciation models were created with current sales and 2014 Marshall & Swift costing tables were applied the residential parcels throughout the county. Pick up work was completed timely.

## 2015 Residential Assessment Survey for Logan County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and staff.																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><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> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- structures located on rural parcels throughout the county</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.	AG	Outbuildings- structures located on rural parcels throughout the county									
<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.																		
AG	Outbuildings- structures located on rural parcels throughout the county																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	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.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	County develops the depreciation study based on local market information.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	Market and then a square foot cost is applied.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	N/A																		
<b>8.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2011/2014</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>	<u>Date of Last Inspection</u>	1	2015	2014	2009	2014	AG	2009	2008	2006	2011/2014
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>															
1	2015	2014	2009	2014															
AG	2009	2008	2006	2011/2014															
	Stapleton and Gandy were physically inspected and new photographs were taken, Rural residential and outbuildings were partially reviewed (the north half of the county) in 2014. The outbuildings will be revalued next year.																		

# **2015 Residential Correlation Section For Logan County**

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## **County Overview**

Logan County is located in west central Nebraska and has a population of 763 (2010 census). Two major influences in the settlement of this region occurred with the Kinkaid Act of 1904 and the arrival of the railroad in 1911. Stapleton is the county seat with a population of 305 (2010 census). The only other village is Gandy and it is located just three and a half miles from Stapleton.

Logan County along with McPherson County is part of the North Platte, NE Micro-Politian Statistical Area. Stapleton is located 25 miles away from North Platte, NE by way of the major highway 83. This makes Stapleton a desirable location for commuters that enjoy the small town environment, while still giving them access to a larger selection of amenities and job opportunities that exist in the North Platte community. This factor helps stabilize the residential market within Logan County; the economics of the county alone would not support a residential market.

## **Description of Analysis**

The statistical profile of twelve residential sales is considered to be a satisfactory and reliable sample for the measurement of the residential class of real property in Logan County. No unique characteristics have been defined in the market that would warrant more than one valuation grouping within the county. The residential market seems to be somewhat stable acknowledging the influences of the larger trade center to the south.

The assessment actions state that a complete reappraisal was done for the villages of Gandy and Stapleton and a new depreciation model was applied throughout the residential class using current sales. The coefficient of dispersion and the price-related differential are low, but so few sales available, almost every sale will have an impact on the depreciation model. The sales file and the county's abstract of assessment affirm the assessment actions. The assessor is staying on task completing the assessment actions laid out in the three year plan and the six year physical inspection.

## **Sales Qualification**

A Sales Qualification review is conducted annually by the department. The review involved analyzing the sale utilization rate and reviewing the non-qualified sales roster to ensure that the reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

## **2015 Residential Correlation Section For Logan County**

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### **Equalization and Quality of Assessment**

The Department utilizes a yearly review 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.

### **Level of Value**

Based on the analysis of all available information, the level of value of residential property in Logan County is 99%



## **2015 Commercial Assessment Actions for Logan County**

Only routine maintenance was completed in the commercial class for the assessment year 2015.  
Pick up work was completed in a timely manner.

## 2015 Commercial Assessment Survey for Logan County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor and deputy.			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<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.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	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.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	A contracted appraiser will be hired to value unique commercial properties.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation is based on the local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	No			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Market and a square foot cost are applied.			
<b>7.</b>	<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

# **2015 Commercial Correlation Section for Logan County**

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## **County Overview**

Logan County makes up a portion of the North Platte, NE Micro-Politian Statistical Area along with McPherson County. Stapleton is 25 miles from North Platte and residents within the county rely on the goods, services, and job opportunities offered in and around North Platte. The economics within the county do not support an organized commercial market.

## **Description of Analysis**

The commercial parcels within the county are found in 12 different occupancy codes. Most of the occupancy codes have only 1 or 2 parcels per code. Only four of the codes repeat more than once. They are 344-office buildings, 353-retail stores, 406- storage warehouses, and 470-equipment buildings. There are currently no qualified sales that fall within the study periods.

Logan County continues to complete the assessment actions within the three year plan. The county also is on time with the 6 year physical review cycle and completes all pick up work timely. The assessment actions state that only pickup work was completed for the 2015 year, the sales file and county's abstract of assessment verify this.

## **Sales Qualification**

A Sales Qualification review is completed annually for all counties. This review included the analysis of the non-qualified sales roster to verify that the reason for the disqualification was adequate and documented. There appears to be no bias in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

## **Equalization and Quality of Assessment**

The Department conducts a review of assessment practices for counties within the state. Logan County was selected for review in 2012. With all the available information it is to be believed that the assessment practices are reliable and the Commercial class is being treated in a uniform and proportionate manner.

A commercial sample does not exist to utilize in the measurement of the commercial property.

## **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.



## **2015 Agricultural Assessment Actions for Logan County**

A market study was done for the agricultural class that clearly indicated that an increase was required in all three land classes.

The assessor has monitored changes in land use and has added irrigation to several parcels.

## 2015 Agricultural Assessment Survey for Logan County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Assessor and deputy.	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<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>Year Land Use Completed</u>	2014
	GIS was reviewed in 2014 to capture the irrigated acres and changes in land use throughout the county.	
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	Not applicable.	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	The county follows the zoning manual in identifying rural residential land as no more than 20 acres. There is no recreational at this time.	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	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.	
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	With lack of market evidence, WRP is valued at 100% market value of grass.	
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>	
	No	

## Logan County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Logan	1	n/a	3,630	3,495	3,360	2,870	2,870	2,600	2,485	<b>3,048</b>
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Thomas	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	<b>2,100</b>
Custer	2	n/a	2,100	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Custer	3	n/a	3,755	3,395	3,200	2,965	2,860	2,100	2,100	<b>2,819</b>
Custer	5	n/a	4,355	3,980	3,360	3,115	3,005	2,820	2,652	<b>3,698</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Logan	1	n/a	1,625	1,560	1,560	1,440	1,440	1,210	1,210	<b>1,441</b>
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Blaine	1	n/a	515	n/a	n/a	n/a	515	515	515	<b>515</b>
Custer	2	n/a	540	530	530	515	515	505	505	<b>517</b>
Custer	3	n/a	1,190	1,185	1,185	1,175	1,175	1,170	1,170	<b>1,178</b>
Custer	5	n/a	2,095	1,910	1,610	1,495	1,445	1,355	1,275	<b>1,687</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Logan	1	n/a	415	415	415	415	415	415	415	<b>415</b>
McPherson	1	n/a	n/a	330	330	n/a	330	330	330	<b>330</b>
Thomas	1	n/a	n/a	335	335	n/a	335	335	335	<b>335</b>
Blaine	1	n/a	515	n/a	515	515	515	390	390	<b>393</b>
Custer	2	n/a	395	395	395	395	398	400	396	<b>396</b>
Custer	3	n/a	805	805	805	805	805	786	665	<b>697</b>
Custer	5	n/a	938	926	927	925	920	912	872	<b>881</b>

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

# **2015 Agricultural Correlation Section For Logan County**

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## **County Overview**

Logan County is located in the Nebraska Sand Hills and Loess Hills regions of Nebraska. The majority of the county is comprised of Sand Hill's soils. A branch of the South Loup River runs through the southernmost part of the county creating a transition between the Sand Hills to the north of the river and the Loess Hills to the south, which is better farming ground. Farming and cattle production both have an impact on the economics of the county, but the majority of the county is Sand Hills rangeland.

Logan County is in the Upper Loup Natural Resource District, which has moratoriums and restrictions. But the Upper Loup NRD also has a program for the expansion of irrigated acres, where annually they grant up to 2,500 additional acres to be irrigated if certain criteria are met.

## **Description of Analysis**

An initial review of the statistics revealed that the sales were not proportionate when stratified by sales date and the sample was too small containing only 7 sales between the three study periods. Although all additional sales possible were brought in from surrounding counties to equalize the sample, the sample still remains small. The overall median falls outside the acceptable range, upon further investigation, this median is being affected by two mixed use sales; with a smaller sample of sales these two sales are having an impact on the overall statistics. Therefore, this measure of central tendency should not be used to measure the level of value.

The assessor raised the value of the higher land class groupings of irrigated land at a larger percentage than the lower classes. The logic behind this was for the value of the lower LCG's to mirror surrounding Sand Hill's counties to the north, while the higher LCG's represent the better farm ground to the south. With a lack of market evidence, the assessor raised the value of dryland at a similar percentage as the irrigated lands. Both the 80% and 95% majority land use grass balance when stratified by sales date are both within the acceptable range. The assessor increased the grass by 22%. This increase is similar to increases taken by surrounding counties and the values relate well to the values set by the neighboring counties. Since the county is made up of 88% grass, the 95% majority land use median of grass land is considered to be the best indicator of the level of value for the county.

## **Sales Qualification**

A sales qualification review is completed annually by the Department for all counties. This involved reviewing the non-qualified sales to ensure that the reasons for disqualifying sales were

## **2015 Agricultural Correlation Section For Logan County**

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sufficient and documented. No apparent bias existed in the qualification determinations and all arm's length sales were used.

### **Equalization and Quality of Assessment**

The evidence supports that agricultural values have been established at uniform portions of market value; the quality of assessment is in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on all available information, the level of value of agricultural property in Logan County is 74%.



**57 Logan**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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

Number of Sales : 12  
Total Sales Price : 782,500  
Total Adj. Sales Price : 782,500  
Total Assessed Value : 793,995  
Avg. Adj. Sales Price : 65,208  
Avg. Assessed Value : 66,166

MEDIAN : 99  
WGT. MEAN : 101  
MEAN : 102  
COD : 07.78  
PRD : 100.04

COV : 14.67  
STD : 14.89  
Avg. Abs. Dev : 07.71  
MAX Sales Ratio : 142.66  
MIN Sales Ratio : 83.18

95% Median C.I. : 92.37 to 99.71  
95% Wgt. Mean C.I. : 91.23 to 111.71  
95% Mean C.I. : 92.05 to 110.97

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	2	121.01	121.01	119.12	17.89	101.59	99.36	142.66	N/A	82,750	98,570
01-JAN-13 To 31-MAR-13	2	99.45	99.45	99.28	00.27	100.17	99.18	99.71	N/A	58,000	57,582
01-APR-13 To 30-JUN-13	1	98.57	98.57	98.57	00.00	100.00	98.57	98.57	N/A	50,000	49,287
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	1	92.28	92.28	92.28	00.00	100.00	92.28	92.28	N/A	32,000	29,531
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	4	94.88	97.05	94.25	09.77	102.97	83.18	115.26	N/A	63,250	59,613
01-JUL-14 To 30-SEP-14	2	99.08	99.08	99.05	00.05	100.03	99.03	99.13	N/A	83,000	82,211
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	5	99.36	107.90	109.08	08.98	98.92	98.57	142.66	N/A	66,300	72,318
01-OCT-13 To 30-SEP-14	7	97.38	96.95	95.88	06.69	101.12	83.18	115.26	83.18 to 115.26	64,429	61,772
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	4	98.88	97.44	97.97	02.03	99.46	92.28	99.71	N/A	49,500	48,496
<u>ALL</u>	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166
<u>ALL</u>	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166
06											
07											
<u>ALL</u>	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166

**57 Logan**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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

Number of Sales : 12  
Total Sales Price : 782,500  
Total Adj. Sales Price : 782,500  
Total Assessed Value : 793,995  
Avg. Adj. Sales Price : 65,208  
Avg. Assessed Value : 66,166

MEDIAN : 99  
WGT. MEAN : 101  
MEAN : 102  
COD : 07.78  
PRD : 100.04

COV : 14.67  
STD : 14.89  
Avg. Abs. Dev : 07.71  
MAX Sales Ratio : 142.66  
MIN Sales Ratio : 83.18

95% Median C.I. : 92.37 to 99.71  
95% Wgt. Mean C.I. : 91.23 to 111.71  
95% Mean C.I. : 92.05 to 110.97

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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	2	107.49	107.49	108.55	07.24	99.02	99.71	115.26	N/A	25,500	27,681	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166	
Greater Than 14,999	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166	
Greater Than 29,999	10	98.80	100.31	100.98	07.65	99.34	83.18	142.66	92.28 to 99.36	73,150	73,863	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	107.49	107.49	108.55	07.24	99.02	99.71	115.26	N/A	25,500	27,681	
30,000 TO 59,999	3	98.57	96.66	96.98	02.31	99.67	92.28	99.13	N/A	38,333	37,177	
60,000 TO 99,999	6	98.28	102.36	102.46	11.58	99.90	83.18	142.66	83.18 to 142.66	80,583	82,566	
100,000 TO 149,999	1	99.03	99.03	99.03	00.00	100.00	99.03	99.03	N/A	133,000	131,710	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	12	99.08	101.51	101.47	07.78	100.04	83.18	142.66	92.37 to 99.71	65,208	66,166	

**57 Logan**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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

Number of Sales : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	

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<b>DATE OF SALE *</b>										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-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											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13											
01-OCT-13 To 30-SEP-14											
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12											
01-JAN-13 To 31-DEC-13											
<u>ALL</u>											

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02											
03											
04											
<u>ALL</u>											

**57 Logan**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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

Number of Sales : 0  
Total Sales Price : 0  
Total Adj. Sales Price : 0  
Total Assessed Value : 0  
Avg. Adj. Sales Price : 0  
Avg. Assessed Value : 0

MEDIAN : 0  
WGT. MEAN : 0  
MEAN : 0  
COD : 00.00  
PRD : 00.00

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

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	
___ Low \$ Ranges ___												
Less Than	5,000											
Less Than	15,000											
Less Than	30,000											
___ Ranges Excl. Low \$ ___												
Greater Than	4,999											
Greater Than	14,999											
Greater Than	29,999											
___ Incremental Ranges ___												
0 TO	4,999											
5,000 TO	14,999											
15,000 TO	29,999											
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 +												
___ ALL ___												

**57 Logan**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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

Number of Sales : 26  
Total Sales Price : 13,010,428  
Total Adj. Sales Price : 12,961,843  
Total Assessed Value : 9,475,389  
Avg. Adj. Sales Price : 498,532  
Avg. Assessed Value : 364,438

MEDIAN : 67  
WGT. MEAN : 73  
MEAN : 75  
COD : 39.51  
PRD : 102.67

COV : 43.10  
STD : 32.35  
Avg. Abs. Dev : 26.62  
MAX Sales Ratio : 148.83  
MIN Sales Ratio : 21.96

95% Median C.I. : 49.04 to 102.08  
95% Wgt. Mean C.I. : 59.19 to 87.01  
95% Mean C.I. : 61.98 to 88.12

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Qtrts</b>											
01-OCT-11 To 31-DEC-11	4	92.50	99.15	101.57	20.67	97.62	79.89	131.69	N/A	404,129	410,469
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	4	112.54	119.27	117.46	12.82	101.54	103.19	148.83	N/A	418,972	492,109
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	3	41.80	55.28	48.71	63.90	113.49	21.96	102.08	N/A	1,040,200	506,674
01-JAN-13 To 31-MAR-13	1	49.04	49.04	49.04	00.00	100.00	49.04	49.04	N/A	130,000	63,747
01-APR-13 To 30-JUN-13	5	83.04	79.33	88.47	18.16	89.67	55.26	103.46	N/A	470,250	416,034
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	2	54.93	54.93	58.07	24.45	94.59	41.50	68.35	N/A	194,440	112,915
01-JAN-14 To 31-MAR-14	3	45.99	45.90	45.84	00.50	100.13	45.52	46.20	N/A	564,000	258,533
01-APR-14 To 30-JUN-14	2	51.20	51.20	60.57	25.86	84.53	37.96	64.44	N/A	669,515	405,535
01-JUL-14 To 30-SEP-14	2	58.04	58.04	60.01	14.40	96.72	49.68	66.40	N/A	323,840	194,321
<b>Study Yrs</b>											
01-OCT-11 To 30-SEP-12	8	105.67	109.21	109.66	16.27	99.59	79.89	148.83	79.89 to 148.83	411,551	451,289
01-OCT-12 To 30-SEP-13	9	63.85	67.95	65.41	36.82	103.88	21.96	103.46	41.80 to 102.08	622,428	407,104
01-OCT-13 To 30-SEP-14	9	46.20	51.78	54.11	18.74	95.69	37.96	68.35	41.50 to 66.40	451,954	244,571
<b>Calendar Yrs</b>											
01-JAN-12 To 31-DEC-12	7	103.19	91.85	72.73	28.80	126.29	21.96	148.83	21.96 to 148.83	685,213	498,351
01-JAN-13 To 31-DEC-13	8	66.10	69.45	82.57	25.76	84.11	41.50	103.46	41.50 to 103.46	358,766	296,218
<b>ALL</b>	26	67.38	75.05	73.10	39.51	102.67	21.96	148.83	49.04 to 102.08	498,532	364,438

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	26	67.38	75.05	73.10	39.51	102.67	21.96	148.83	49.04 to 102.08	498,532	364,438
<b>ALL</b>	26	67.38	75.05	73.10	39.51	102.67	21.96	148.83	49.04 to 102.08	498,532	364,438

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	91.06	91.06	91.06	00.00	100.00	91.06	91.06	N/A	310,000	282,271
1	1	91.06	91.06	91.06	00.00	100.00	91.06	91.06	N/A	310,000	282,271
<b>Grass</b>											
County	18	74.12	75.32	84.59	30.56	89.04	37.96	118.57	49.04 to 103.19	380,396	321,773
1	18	74.12	75.32	84.59	30.56	89.04	37.96	118.57	49.04 to 103.19	380,396	321,773
<b>ALL</b>	26	67.38	75.05	73.10	39.51	102.67	21.96	148.83	49.04 to 102.08	498,532	364,438

**57 Logan**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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

Number of Sales : 26  
 Total Sales Price : 13,010,428  
 Total Adj. Sales Price : 12,961,843  
 Total Assessed Value : 9,475,389  
 Avg. Adj. Sales Price : 498,532  
 Avg. Assessed Value : 364,438

MEDIAN : 67  
 WGT. MEAN : 73  
 MEAN : 75  
 COD : 39.51  
 PRD : 102.67

COV : 43.10  
 STD : 32.35  
 Avg. Abs. Dev : 26.62  
 MAX Sales Ratio : 148.83  
 MIN Sales Ratio : 21.96

95% Median C.I. : 49.04 to 102.08  
 95% Wgt. Mean C.I. : 59.19 to 87.01  
 95% Mean C.I. : 61.98 to 88.12

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	4	68.53	81.92	57.72	55.49	141.93	41.80	148.83	N/A	981,222	566,343
1	4	68.53	81.92	57.72	55.49	141.93	41.80	148.83	N/A	981,222	566,343
<b>_____Grass_____</b>											
County	18	74.12	75.32	84.59	30.56	89.04	37.96	118.57	49.04 to 103.19	380,396	321,773
1	18	74.12	75.32	84.59	30.56	89.04	37.96	118.57	49.04 to 103.19	380,396	321,773
<b>_____ALL_____</b>											
	26	67.38	75.05	73.10	39.51	102.67	21.96	148.83	49.04 to 102.08	498,532	364,438



**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 1,478**

**Value : 275,039,542**

**Growth 543,480**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	66	153,496	0	0	6	1,425	72	154,921	
<b>02. Res Improve Land</b>	169	835,930	0	0	37	714,266	206	1,550,196	
<b>03. Res Improvements</b>	169	7,492,446	0	0	37	3,922,015	206	11,414,461	
<b>04. Res Total</b>	235	8,481,872	0	0	43	4,637,706	278	13,119,578	94,372
<b>% of Res Total</b>	84.53	64.65	0.00	0.00	15.47	35.35	18.81	4.77	17.36
<b>05. Com UnImp Land</b>	10	68,168	0	0	0	0	10	68,168	
<b>06. Com Improve Land</b>	33	127,764	0	0	3	144,660	36	272,424	
<b>07. Com Improvements</b>	33	1,114,732	0	0	3	2,236,567	36	3,351,299	
<b>08. Com Total</b>	43	1,310,664	0	0	3	2,381,227	46	3,691,891	0
<b>% of Com Total</b>	93.48	35.50	0.00	0.00	6.52	64.50	3.11	1.34	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	235	8,481,872	0	0	43	4,637,706	278	13,119,578	94,372
<b>% of Res &amp; Rec Total</b>	84.53	64.65	0.00	0.00	15.47	35.35	18.81	4.77	17.36
<b>Com &amp; Ind Total</b>	43	1,310,664	0	0	3	2,381,227	46	3,691,891	0
<b>% of Com &amp; Ind Total</b>	93.48	35.50	0.00	0.00	6.52	64.50	3.11	1.34	0.00
<b>17. Taxable Total</b>	278	9,792,536	0	0	46	7,018,933	324	16,811,469	94,372
<b>% of Taxable Total</b>	85.80	58.25	0.00	0.00	14.20	41.75	21.92	6.11	17.36

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	23	0	8	31

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	946	191,175,549	946	191,175,549
28. Ag-Improved Land	0	0	0	0	185	52,748,635	185	52,748,635
29. Ag Improvements	0	0	0	0	194	14,303,029	194	14,303,029
30. Ag Total							1,140	258,227,213

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	148	164.10	820,500	148	164.10	820,500	
33. HomeSite Improvements	152	159.10	10,717,214	152	159.10	10,717,214	449,108
34. HomeSite Total				<b>154</b>	<b>166.10</b>	<b>11,547,714</b>	
35. FarmSite UnImp Land	2	2.00	1,000	2	2.00	1,000	
36. FarmSite Improv Land	164	176.00	106,761	164	176.00	106,761	
37. FarmSite Improvements	178	0.00	3,585,815	178	0.00	3,585,815	0
38. FarmSite Total				<b>180</b>	<b>178.00</b>	<b>3,693,576</b>	
39. Road & Ditches	0	1,597.02	0	0	1,597.02	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>334</b>	<b>1,941.12</b>	<b>15,241,290</b>	<b>449,108</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	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*
<b>45. 1A1</b>	0.00	0.00%	0	0.00%	0.00
<b>46. 1A</b>	5,952.50	19.13%	21,607,580	22.79%	3,630.00
<b>47. 2A1</b>	3,972.62	12.77%	13,884,313	14.64%	3,495.00
<b>48. 2A</b>	4,306.12	13.84%	14,468,555	15.26%	3,360.00
<b>49. 3A1</b>	2,775.97	8.92%	7,967,036	8.40%	2,870.00
<b>50. 3A</b>	2,865.26	9.21%	8,223,302	8.67%	2,870.00
<b>51. 4A1</b>	6,414.71	20.62%	16,678,246	17.59%	2,600.00
<b>52. 4A</b>	4,821.16	15.50%	11,980,595	12.64%	2,485.00
<b>53. Total</b>	31,108.34	100.00%	94,809,627	100.00%	3,047.72
<b>Dry</b>					
<b>54. 1D1</b>	0.00	0.00%	0	0.00%	0.00
<b>55. 1D</b>	2,798.91	24.40%	4,548,264	27.51%	1,625.01
<b>56. 2D1</b>	1,004.77	8.76%	1,567,441	9.48%	1,560.00
<b>57. 2D</b>	1,557.43	13.58%	2,429,590	14.70%	1,560.00
<b>58. 3D1</b>	1,844.91	16.08%	2,656,661	16.07%	1,439.99
<b>59. 3D</b>	732.56	6.39%	1,054,888	6.38%	1,440.00
<b>60. 4D1</b>	2,626.76	22.90%	3,178,393	19.23%	1,210.01
<b>61. 4D</b>	905.69	7.90%	1,095,889	6.63%	1,210.00
<b>62. Total</b>	11,471.03	100.00%	16,531,126	100.00%	1,441.12
<b>Grass</b>					
<b>63. 1G1</b>	0.00	0.00%	0	0.00%	0.00
<b>64. 1G</b>	1,238.15	0.39%	513,836	0.39%	415.00
<b>65. 2G1</b>	2,145.49	0.68%	890,385	0.68%	415.00
<b>66. 2G</b>	4,389.71	1.38%	1,821,750	1.38%	415.00
<b>67. 3G1</b>	866.21	0.27%	359,480	0.27%	415.00
<b>68. 3G</b>	10,688.80	3.37%	4,435,858	3.37%	415.00
<b>69. 4G1</b>	28,304.60	8.93%	11,746,429	8.92%	415.00
<b>70. 4G</b>	269,409.58	84.98%	111,845,481	84.98%	415.15
<b>71. Total</b>	317,042.54	100.00%	131,613,219	100.00%	415.13
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	31,108.34	8.60%	94,809,627	39.02%	3,047.72
<b>Dry Total</b>					
<b>Dry Total</b>	11,471.03	3.17%	16,531,126	6.80%	1,441.12
<b>Grass Total</b>					
<b>Grass Total</b>	317,042.54	87.64%	131,613,219	54.16%	415.13
<b>72. Waste</b>	2,106.78	0.58%	31,763	0.01%	15.08
<b>73. Other</b>	37.51	0.01%	188	0.00%	5.01
<b>74. Exempt</b>	10.04	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	361,766.20	100.00%	242,985,923	100.00%	671.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	31,108.34	94,809,627	31,108.34	94,809,627
<b>77. Dry Land</b>	0.00	0	0.00	0	11,471.03	16,531,126	11,471.03	16,531,126
<b>78. Grass</b>	0.00	0	0.00	0	317,042.54	131,613,219	317,042.54	131,613,219
<b>79. Waste</b>	0.00	0	0.00	0	2,106.78	31,763	2,106.78	31,763
<b>80. Other</b>	0.00	0	0.00	0	37.51	188	37.51	188
<b>81. Exempt</b>	0.00	0	0.00	0	10.04	0	10.04	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>361,766.20</b>	<b>242,985,923</b>	<b>361,766.20</b>	<b>242,985,923</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	31,108.34	8.60%	94,809,627	39.02%	3,047.72
<b>Dry Land</b>	11,471.03	3.17%	16,531,126	6.80%	1,441.12
<b>Grass</b>	317,042.54	87.64%	131,613,219	54.16%	415.13
<b>Waste</b>	2,106.78	0.58%	31,763	0.01%	15.08
<b>Other</b>	37.51	0.01%	188	0.00%	5.01
<b>Exempt</b>	10.04	0.00%	0	0.00%	0.00
<b>Total</b>	<b>361,766.20</b>	<b>100.00%</b>	<b>242,985,923</b>	<b>100.00%</b>	<b>671.67</b>

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

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	13,499,708	13,119,578	-380,130	-2.82%	94,372	-3.51%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,636,428	11,547,714	-88,714	-0.76%	449,108	-4.62%
<b>04. Total Residential (sum lines 1-3)</b>	<b>25,136,136</b>	<b>24,667,292</b>	<b>-468,844</b>	<b>-1.87%</b>	<b>543,480</b>	<b>-4.03%</b>
05. Commercial	3,701,585	3,691,891	-9,694	-0.26%	0	-0.26%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	3,160,710	3,693,576	532,866	16.86%	0	16.86%
08. Minerals	860	860	0	0.00	0	0.00
<b>09. Total Commercial (sum lines 5-8)</b>	<b>6,863,155</b>	<b>7,386,327</b>	<b>523,172</b>	<b>7.62%</b>	<b>0</b>	<b>7.62%</b>
<b>10. Total Non-Agland Real Property</b>	<b>31,999,291</b>	<b>32,053,619</b>	<b>54,328</b>	<b>0.17%</b>	<b>543,480</b>	<b>-1.53%</b>
11. Irrigated	73,978,165	94,809,627	20,831,462	28.16%		
12. Dryland	14,200,866	16,531,126	2,330,260	16.41%		
13. Grassland	107,961,583	131,613,219	23,651,636	21.91%		
14. Wasteland	31,556	31,763	207	0.66%		
15. Other Agland	188	188	0	0.00%		
<b>16. Total Agricultural Land</b>	<b>196,172,358</b>	<b>242,985,923</b>	<b>46,813,565</b>	<b>23.86%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>228,171,649</b>	<b>275,039,542</b>	<b>46,867,893</b>	<b>20.54%</b>	<b>543,480</b>	<b>20.30%</b>

## **Logan County 3-Year Plan of Assessment**

**June 12, 2014**

Logan County has 278 residential properties, 46 Commercial Properties and 1139 agricultural properties. There are an estimated 147 personal property filings each year and estimated 36 homestead exemptions.

Logan County has an official, one deputy and one part-time clerical 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 2014 are as follows:

Ag-land sales were studied and adjusted value according to sales for dry land, grass and irrigated classes. 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 a review of residential properties in Gandy Village. No change for Gandy Village lots for 2014. Gandy Commercial lot values for 2014 weren't changed from 2007. We did a review of residential properties in Stapleton Village. No change for Stapleton Village Lots for 2014. Stapleton Commercial land values and improvements were not changed in 2014. 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 2014. 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 2014 may need to look at the depreciation for 2015, 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 2014.

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

## 2015 Assessment Survey for Logan County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$ 67,150
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$ 14,550
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$6,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 4,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$ 14,978.09

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan (owned by Thomson Reuters)
2.	<b>CAMA software:</b>
	TerraScan (owned by Thomson Reuters)
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="http://www.logan.gisworkshop.com">www.logan.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	TerraScan (owned by Thomson Reuters)

## C. Zoning Information

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

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	A contract appraiser will be hired when needed.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	TerraScan (owned by Thomson Reuters)

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Not at this time
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not at this time.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Credentialed and professional experience in the appraisal field.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Not applicable.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Not at this time.



# 2015 Certification for Logan County

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

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

One copy by electronic transmission to the Logan County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



