

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

LOGAN COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Logan County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Logan County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Debbie Myers, Logan County Assessor

Table of Contents

2021 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor's assessment performance, the Division must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

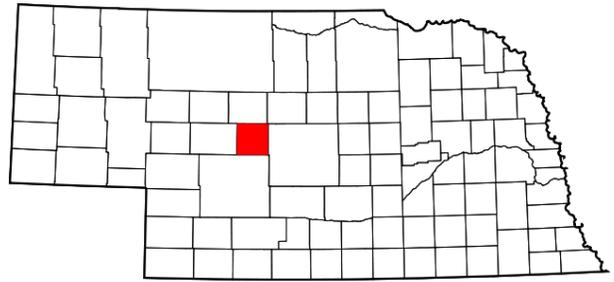
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

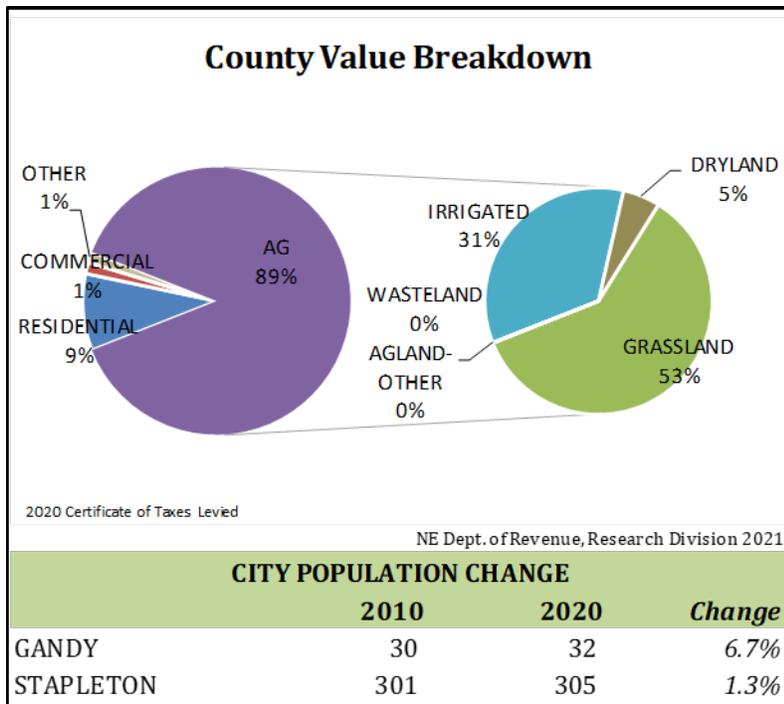
**Further information may be found in Exhibit 94*

County Overview

With a total area of 571 square miles, Logan County has 748 residents, per the Census Bureau Quick Facts for 2019, reflecting a 2% population decrease over the 2010 US Census. Reports indicate that 71% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$78,846 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Logan County are located in and around the county seat of Stapleton. According to the latest information available from the U.S. Census Bureau, there are 19 employer establishments with total employment of 75, a 14% increase in total employment.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county and cattle production is the primary agricultural activity. Logan County is included in the Upper Loup Natural Resources District (NRD).

2021 Residential Correlation for Logan County

Assessment Action

A reappraisal of residential property in Gandy, Stapleton, and rural residential was done. New pictures were taken, properties were revalued using Marshall & Swift June 2018 costing manual and a new depreciations schedule was developed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The verification and qualification of arm's-length transactions indicated that all arm's-length transactions were used for measurement purposes. The usability rate for Logan County was slightly higher than the statewide average and was considered acceptable for the residential class of property.

The review of the costing and depreciation tables for Valuation Group 1 showed it was last updated in 2016. Lot values were last updated in 2009. The county assessor has confidence that the few existing annual sales support the lot study that is currently being used. Costing was updated to 2018.

The Logan County Assessor uses only one valuation group for the residential class. With a small number of residential parcels in the county, one class was sufficient to analyze the sales.

The Logan County Assessor has not provided the Property Assessment Division (Division) a written valuation methodology. The county assessor maintains a notebook in the office that details depreciation tables and descriptions of the review work that was completed.

Description of Analysis

Logan County had only 12 qualified sales during the study period. All three of the measures of central tendency are in range. The reappraisal that was done is reflective in the low COD at 9%. The PRD is 101%. A comparison of the value change in the 2020 County Abstract of Assessment for Real Property, Form 45, Compared with the 2019 Certificate of Taxes Levied Report (CTL) shows values that are consistent with the assessment actions performed by the county assessor.

Equalization and Quality of Assessment

A review of the assessment practices in the county determined that residential property appear valued uniformly and is in compliance with generally accepted mass appraisal techniques.

2021 Residential Correlation for Logan County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Logan County is determined to be at the statutory level of 100% of market value.

2021 Commercial Correlation for Logan County

Assessment Actions

Pickup work was done and entered as needed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The commercial review process includes examining the application of the three approaches to value. Logan County, with only one commercial sale in the study period and a small number of commercial parcels in the county renders the cost approach the only viable method. Income data is rarely available, and the low number of sales makes the sales comparison approach to value less than reliable.

Depreciation tables are developed using the local market and surrounding region to be able to value and apply depreciation. The usability rate of the commercial class is below the state average but the small number of sales limits the usefulness of the statistic. The review of the sales qualification and verification process determined that the Logan County Assessor maintains acceptable sales qualification and verification practices.

The costing tables and the depreciation tables were both updated in 2016. Commercial lot values were last updated in 2009. The county assessor has confidence that the few existing sales support the lot study that is being used. The six-year review and inspection cycle was last completed in 2015/2016. Valuation growth shows patterns expected of a county this size.

Description of Analysis

Logan County has few commercial properties and had only one qualified commercial sale during the study period. With the limited number of commercial properties in the county, only one valuation group is used. The 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows a trend of a slight decrease in value over the last three years which follows the trend of similar counties in the area that show very little or slightly declining value.

Equalization and Quality of Assessment

The review of assessment practices in Logan County determined that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

2021 Commercial Correlation for Logan County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Logan County is determined to be at the statutory level of 100% of market value.

2021 Agricultural Correlation for Logan County

Assessment Actions

A new depreciation schedule was developed for outbuildings and grain bins. All classes of grassland were raised \$50/acre to \$575. Wetland Reserve Program (WRP) was raised \$62 to \$812/acre. Irrigated land was raised as follows: 1A1 & 1A to \$3675/acre, 2A1 & 2A to \$3500/acre, 4A to \$2600/acre.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The verification and qualification of arm's-length transactions in Logan County is low when compared to state averages. A review of the nonqualified roster found adequate documentation and justification for non-qualification. The Logan County Assessor was found to have acceptable sales qualification and verification practices.

Grassland comprised of sand soils is the vast majority of land in Logan County, through land use and LCG subclasses the county is able to account for market differences where there are areas of non-sand; therefore, only one valuation group is deemed necessary to value agricultural land. An examination of the primary use of the land and the agricultural market shows that property values are equitably determined. Land use appears to be accurate throughout the county.

The Logan County Assessor has not identified any agricultural intensive use in the county. The county assessor does not recognize a special valuation influence and has not received any applications to date.

Description of Analysis

Logan County had nine qualified agricultural sales during the three-year study period. The overall median for the sales was 71%. Grassland sales with five sales composed the largest component of sales while irrigated made up the rest of the sales. The grassland sales had a median of 71% while irrigated sales had a median of 67%. The low number of sales is too small to be conclusively relied upon. Grassland sales for the Sandhills Region, overall showed an upward trend of 7%.

2021 Agricultural Correlation for Logan County

Equalization and Quality of Assessment

The analysis of the assessment practices indicates that land values are assessed uniformly and according to generally accepted mass appraisal techniques in Logan County. Agricultural outbuildings and rural residential improvements exhibit equalized valuation.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	3	67.18	68.18	67.86	02.65	100.47
1	3	67.18	68.18	67.86	02.65	100.47
<u>Grass</u>						
County	5	70.85	67.63	70.50	14.65	95.93
1	5	70.85	67.63	70.50	14.65	95.93
<u>ALL</u>						
	9	70.85	69.29	70.42	11.12	98.40

Level of Value

Based on the review of all available information, the level of value of agricultural land in Logan County is determined to be at the statutory level of 75% of market value.

2021 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 (R.R.S. 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	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, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Logan County

Residential Real Property - Current

Number of Sales	12	Median	94.30
Total Sales Price	\$1,234,250	Mean	96.09
Total Adj. Sales Price	\$1,234,250	Wgt. Mean	94.81
Total Assessed Value	\$1,170,185	Average Assessed Value of the Base	\$46,644
Avg. Adj. Sales Price	\$102,854	Avg. Assessed Value	\$97,515

Confidence Interval - Current

95% Median C.I	88.28 to 102.29
95% Wgt. Mean C.I	88.28 to 101.34
95% Mean C.I	89.25 to 102.93
% of Value of the Class of all Real Property Value in the County	4.39
% of Records Sold in the Study Period	3.76
% of Value Sold in the Study Period	7.86

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	21	95	94.60
2019	24	100	98.62
2018	18	99	99.40
2017	11	100	94.80

2021 Commission Summary for Logan County

Commercial Real Property - Current

Number of Sales	1	Median	130.55
Total Sales Price	\$70,000	Mean	130.55
Total Adj. Sales Price	\$70,000	Wgt. Mean	130.55
Total Assessed Value	\$91,385	Average Assessed Value of the Base	\$97,638
Avg. Adj. Sales Price	\$70,000	Avg. Assessed Value	\$91,385

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	1.24
% of Records Sold in the Study Period	2.33
% of Value Sold in the Study Period	2.18

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	1	100	130.55
2019	3	100	95.72
2018	3	100	103.72
2017	4	100	115.60

57 Logan
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 12
 Total Sales Price : 1,234,250
 Total Adj. Sales Price : 1,234,250
 Total Assessed Value : 1,170,185
 Avg. Adj. Sales Price : 102,854
 Avg. Assessed Value : 97,515

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 96
 COD : 08.73
 PRD : 101.35

COV : 11.20
 STD : 10.76
 Avg. Abs. Dev : 08.23
 MAX Sales Ratio : 119.59
 MIN Sales Ratio : 80.76

95% Median C.I. : 88.28 to 102.29
 95% Wgt. Mean C.I. : 88.28 to 101.34
 95% Mean C.I. : 89.25 to 102.93

Printed:3/18/2021 10:03:01PM

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>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	1	108.27	108.27	108.27	00.00	100.00	108.27	108.27	N/A	87,900	95,172	
01-JAN-19 To 31-MAR-19	4	94.02	93.80	93.40	07.54	100.43	84.86	102.29	N/A	79,813	74,544	
01-APR-19 To 30-JUN-19												
01-JUL-19 To 30-SEP-19	2	90.27	90.27	89.04	02.20	101.38	88.28	92.25	N/A	170,000	151,365	
01-OCT-19 To 31-DEC-19												
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20	2	88.45	88.45	90.06	08.69	98.21	80.76	96.14	N/A	115,800	104,284	
01-JUL-20 To 30-SEP-20	3	100.18	104.08	103.93	09.02	100.14	92.46	119.59	N/A	85,167	88,514	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	7	92.25	94.85	93.16	07.48	101.81	84.86	108.27	84.86 to 108.27	106,736	99,439	
01-OCT-19 To 30-SEP-20	5	96.14	97.83	97.33	09.68	100.51	80.76	119.59	N/A	97,420	94,822	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	6	90.41	92.62	91.15	05.96	101.61	84.86	102.29	84.86 to 102.29	109,875	100,151	
<u>ALL</u>	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	
<u>ALL</u>	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	
06												
07												
<u>ALL</u>	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	

57 Logan
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 12
 Total Sales Price : 1,234,250
 Total Adj. Sales Price : 1,234,250
 Total Assessed Value : 1,170,185
 Avg. Adj. Sales Price : 102,854
 Avg. Assessed Value : 97,515

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 96
 COD : 08.73
 PRD : 101.35

COV : 11.20
 STD : 10.76
 Avg. Abs. Dev : 08.23
 MAX Sales Ratio : 119.59
 MIN Sales Ratio : 80.76

95% Median C.I. : 88.28 to 102.29
 95% Wgt. Mean C.I. : 88.28 to 101.34
 95% Mean C.I. : 89.25 to 102.93

Printed:3/18/2021 10:03:01PM

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	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	
Greater Than 14,999	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	
Greater Than 29,999	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	2	95.43	95.43	94.49	07.20	100.99	88.56	102.29	N/A	40,500	38,269	
60,000 TO 99,999	6	96.32	98.92	98.93	10.83	99.99	80.76	119.59	80.76 to 119.59	83,333	82,442	
100,000 TO 149,999	3	96.14	93.49	94.18	05.07	99.27	84.86	99.47	N/A	126,083	118,744	
150,000 TO 249,999												
250,000 TO 499,999	1	88.28	88.28	88.28	00.00	100.00	88.28	88.28	N/A	275,000	242,765	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	12	94.30	96.09	94.81	08.73	101.35	80.76	119.59	88.28 to 102.29	102,854	97,515	

57 Logan
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 1
Total Sales Price : 70,000
Total Adj. Sales Price : 70,000
Total Assessed Value : 91,385
Avg. Adj. Sales Price : 70,000
Avg. Assessed Value : 91,385

MEDIAN : 131
WGT. MEAN : 131
MEAN : 131
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 130.55
MIN Sales Ratio : 130.55

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

Printed:3/18/2021 10:03:02PM

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-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385
01-OCT-18 To 30-SEP-19											
01-OCT-19 To 30-SEP-20											
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385
01-JAN-19 To 31-DEC-19											
<u>ALL</u>	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385
<u>ALL</u>	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385

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	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385
04											
<u>ALL</u>	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385

57 Logan
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 1
 Total Sales Price : 70,000
 Total Adj. Sales Price : 70,000
 Total Assessed Value : 91,385
 Avg. Adj. Sales Price : 70,000
 Avg. Assessed Value : 91,385

MEDIAN : 131
 WGT. MEAN : 131
 MEAN : 131
 COD : 00.00
 PRD : 100.00

COV : 00.00
 STD : 00.00
 Avg. Abs. Dev : 00.00
 MAX Sales Ratio : 130.55
 MIN Sales Ratio : 130.55

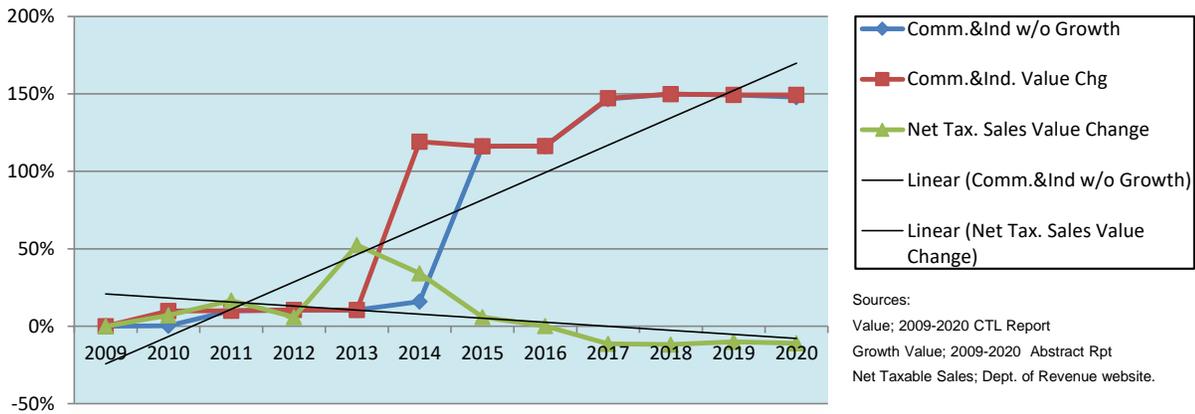
95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : N/A

Printed:3/18/2021 10:03:02PM

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												
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385	
Greater Than 14,999	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385	
Greater Than 29,999	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385	
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	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
350	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385	
<u>ALL</u>	1	130.55	130.55	130.55	00.00	100.00	130.55	130.55	N/A	70,000	91,385	

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 1,558,942	\$ -		\$ 1,558,942	--	\$ 2,813,689	--
2009	\$ 1,689,783	\$ -	0.00%	\$ 1,689,783	--	\$ 2,655,827	--
2010	\$ 1,854,763	\$ 160,367	8.65%	\$ 1,694,396	0.27%	\$ 2,844,687	7.11%
2011	\$ 1,859,019	\$ -	0.00%	\$ 1,859,019	0.23%	\$ 3,097,309	8.88%
2012	\$ 1,868,258	\$ 4,381	0.23%	\$ 1,863,877	0.26%	\$ 2,810,403	-9.26%
2013	\$ 1,865,795	\$ -	0.00%	\$ 1,865,795	-0.13%	\$ 4,046,679	43.99%
2014	\$ 3,701,585	\$ 1,743,718	47.11%	\$ 1,957,867	4.93%	\$ 3,561,406	-11.99%
2015	\$ 3,651,447	\$ -	0.00%	\$ 3,651,447	-1.35%	\$ 2,813,232	-21.01%
2016	\$ 3,654,375	\$ -	0.00%	\$ 3,654,375	0.08%	\$ 2,659,640	-5.46%
2017	\$ 4,178,245	\$ 9,657	0.23%	\$ 4,168,588	14.07%	\$ 2,353,622	-11.51%
2018	\$ 4,222,544	\$ -	0.00%	\$ 4,222,544	1.06%	\$ 2,342,342	-0.48%
2019	\$ 4,214,892	\$ -	0.00%	\$ 4,214,892	-0.18%	\$ 2,387,133	1.91%
2020	\$ 4,213,229	\$ 24,671	0.59%	\$ 4,188,558	-0.62%	\$ 2,361,284	-1.08%
Ann %chg	9.57%			Average	1.92%	-1.06%	0.22%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.27%	9.76%	7.11%
2011	10.02%	10.02%	16.62%
2012	10.30%	10.56%	5.82%
2013	10.42%	10.42%	52.37%
2014	15.86%	119.06%	34.10%
2015	116.09%	116.09%	5.93%
2016	116.26%	116.26%	0.14%
2017	146.69%	147.27%	-11.38%
2018	149.89%	149.89%	-11.80%
2019	149.43%	149.43%	-10.12%
2020	147.88%	149.34%	-11.09%

County Number	57
County Name	Logan

57 Logan
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 9
 Total Sales Price : 5,734,306
 Total Adj. Sales Price : 5,734,306
 Total Assessed Value : 4,038,199
 Avg. Adj. Sales Price : 637,145
 Avg. Assessed Value : 448,689

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 69
 COD : 11.12
 PRD : 98.40

COV : 15.18
 STD : 10.52
 Avg. Abs. Dev : 07.88
 MAX Sales Ratio : 80.89
 MIN Sales Ratio : 49.97

95% Median C.I. : 57.73 to 80.66
 95% Wgt. Mean C.I. : 63.93 to 76.91
 95% Mean C.I. : 61.20 to 77.38

Printed:3/18/2021 10:03:03PM

DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	78.93	78.93	78.93	00.00	100.00	78.93	78.93	N/A	750,000	591,986
01-JAN-18 To 31-MAR-18	1	67.18	67.18	67.18	00.00	100.00	67.18	67.18	N/A	1,970,000	1,323,436
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	2	73.34	73.34	71.36	09.99	102.77	66.01	80.66	N/A	472,500	337,174
01-APR-19 To 30-JUN-19	1	71.35	71.35	71.35	00.00	100.00	71.35	71.35	N/A	700,000	499,432
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	49.97	49.97	49.97	00.00	100.00	49.97	49.97	N/A	368,000	183,888
01-JAN-20 To 31-MAR-20	1	70.85	70.85	70.85	00.00	100.00	70.85	70.85	N/A	33,000	23,380
01-APR-20 To 30-JUN-20	1	80.89	80.89	80.89	00.00	100.00	80.89	80.89	N/A	788,956	638,193
01-JUL-20 To 30-SEP-20	1	57.73	57.73	57.73	00.00	100.00	57.73	57.73	N/A	179,350	103,536
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	2	73.06	73.06	70.42	08.05	103.75	67.18	78.93	N/A	1,360,000	957,711
01-OCT-18 To 30-SEP-19	3	71.35	72.67	71.35	06.84	101.85	66.01	80.66	N/A	548,333	391,260
01-OCT-19 To 30-SEP-20	4	64.29	64.86	69.30	17.13	93.59	49.97	80.89	N/A	342,327	237,249
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	1	67.18	67.18	67.18	00.00	100.00	67.18	67.18	N/A	1,970,000	1,323,436
01-JAN-19 To 31-DEC-19	4	68.68	67.00	67.45	13.12	99.33	49.97	80.66	N/A	503,250	339,417
<u>ALL</u>	9	70.85	69.29	70.42	11.12	98.40	49.97	80.89	57.73 to 80.66	637,145	448,689

AREA (MARKET)											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	70.85	69.29	70.42	11.12	98.40	49.97	80.89	57.73 to 80.66	637,145	448,689
<u>ALL</u>	9	70.85	69.29	70.42	11.12	98.40	49.97	80.89	57.73 to 80.66	637,145	448,689

57 Logan
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 9
 Total Sales Price : 5,734,306
 Total Adj. Sales Price : 5,734,306
 Total Assessed Value : 4,038,199
 Avg. Adj. Sales Price : 637,145
 Avg. Assessed Value : 448,689

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 69
 COD : 11.12
 PRD : 98.40

COV : 15.18
 STD : 10.52
 Avg. Abs. Dev : 07.88
 MAX Sales Ratio : 80.89
 MIN Sales Ratio : 49.97

95% Median C.I. : 57.73 to 80.66
 95% Wgt. Mean C.I. : 63.93 to 76.91
 95% Mean C.I. : 61.20 to 77.38

Printed:3/18/2021 10:03:03PM

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	71.35	71.35	71.35	00.00	100.00	71.35	71.35	N/A	700,000	499,432
1	1	71.35	71.35	71.35	00.00	100.00	71.35	71.35	N/A	700,000	499,432
Grass											
County	5	70.85	67.63	70.50	14.65	95.93	49.97	80.66	N/A	335,070	236,216
1	5	70.85	67.63	70.50	14.65	95.93	49.97	80.66	N/A	335,070	236,216
ALL	9	70.85	69.29	70.42	11.12	98.40	49.97	80.89	57.73 to 80.66	637,145	448,689

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	3	67.18	68.18	67.86	02.65	100.47	66.01	71.35	N/A	1,090,000	739,642
1	3	67.18	68.18	67.86	02.65	100.47	66.01	71.35	N/A	1,090,000	739,642
Grass											
County	5	70.85	67.63	70.50	14.65	95.93	49.97	80.66	N/A	335,070	236,216
1	5	70.85	67.63	70.50	14.65	95.93	49.97	80.66	N/A	335,070	236,216
ALL	9	70.85	69.29	70.42	11.12	98.40	49.97	80.89	57.73 to 80.66	637,145	448,689

57 Logan 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Logan	1	3675	3675	3500	3500	2955	2955	2600	2600	3181
Thomas	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
Custer	2	2100	2100	2100	2100	2100	2100	2100	2100	2100
Custer	1	4373	4372	3997	3897	3649	3646	3598	3597	4043
Custer	5	3708	3707	3698	3398	2999	2999	2700	2620	3440
Lincoln	2	2625	2610	2625	2624	2507	2527	2612	2594	2603
McPherson	1	n/a	2100	n/a	2100	2100	n/a	2100	2100	2100

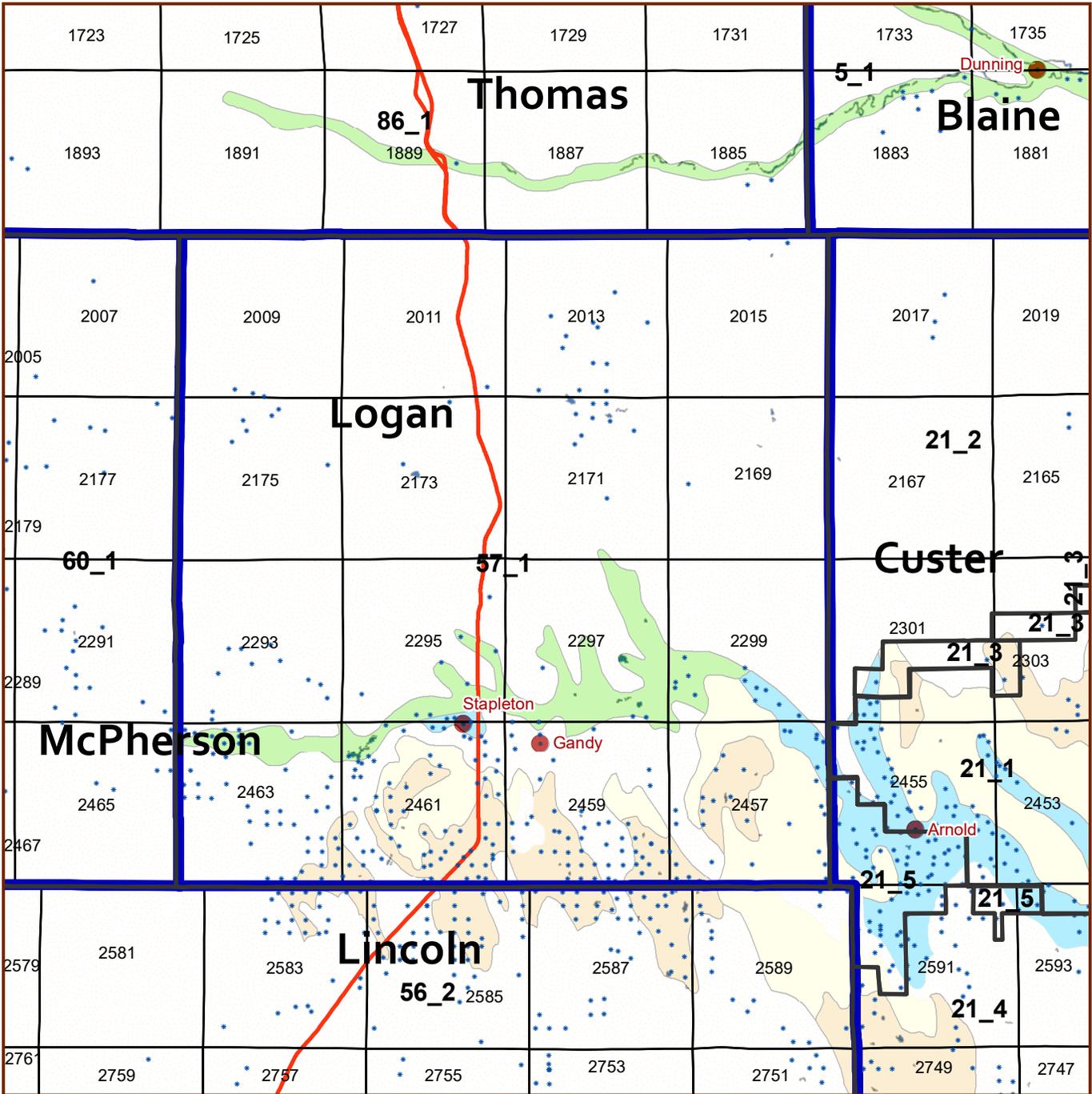
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Logan	1	n/a	1440	1440	1440	1350	1350	1210	1210	1363
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	590
Custer	2	n/a	540	n/a	530	530	n/a	n/a	530	533
Custer	1	n/a	2150	2025	1950	1900	1725	1700	1700	1926
Custer	5	n/a	1600	1500	1300	1300	1200	1130	1130	1375
Lincoln	2	n/a	1365	1365	1365	1365	1365	1365	1365	1365
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Logan	1	578	575	575	575	575	575	575	n/a	575
Thomas	1	510	510	510	510	510	510	510	510	510
Blaine	1	620	620	620	620	590	590	590	590	595
Custer	2	531	530	531	530	539	531	n/a	n/a	531
Custer	1	893	1100	1046	755	1029	889	n/a	1746	995
Custer	5	745	831	825	750	821	806	750	1314	808
Lincoln	2	570	570	570	570	570	550	550	542	551
McPherson	1	495	495	495	495	495	495	495	495	495

County	Mkt Area	CRP	TIMBER	WASTE
Logan	1	n/a	n/a	15
Thomas	1	n/a	n/a	150
Blaine	1	n/a	n/a	25
Custer	2	n/a	n/a	26
Custer	1	n/a	n/a	50
Custer	5	n/a	n/a	50
Lincoln	2	n/a	n/a	283
McPherson	1	725	n/a	10

Source: 2021 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

LOGAN COUNTY



Legend

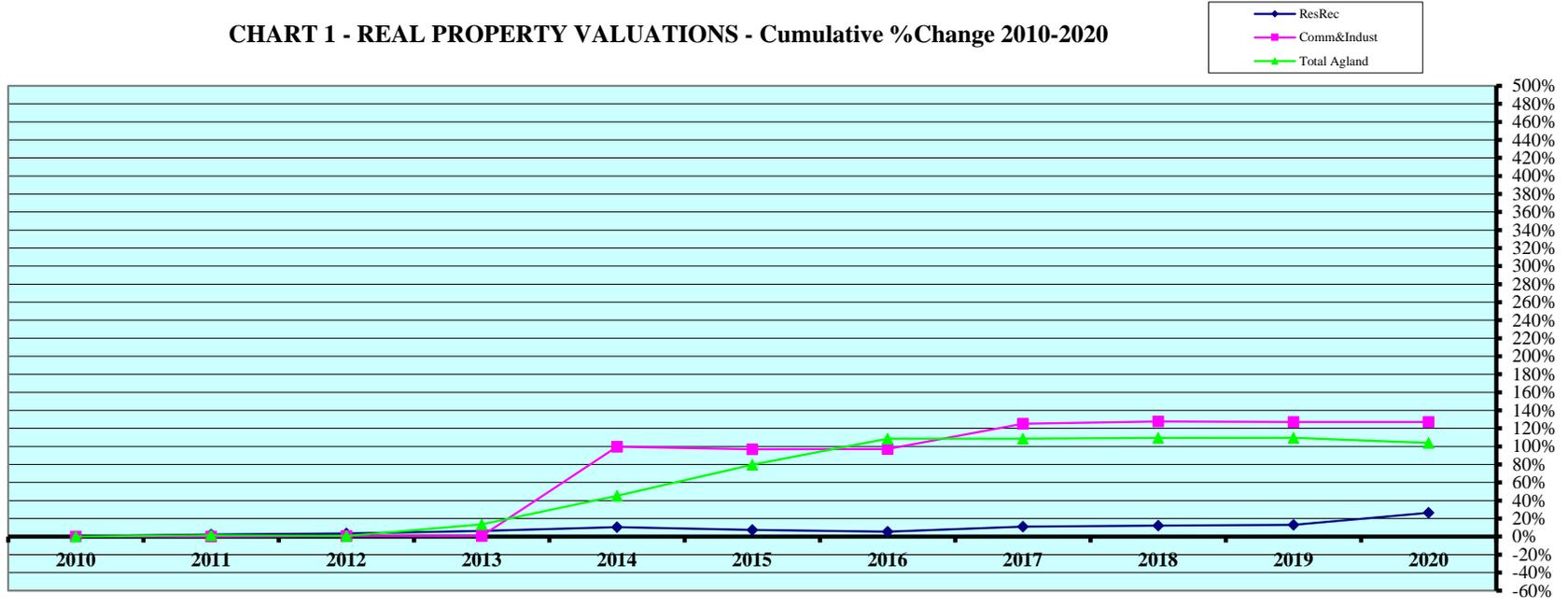
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	12,216,144	--	--	--	1,854,763	--	--	--	135,177,802	--	--	--
2011	12,486,998	270,854	2.22%	2.22%	1,859,019	4,256	0.23%	0.23%	137,138,972	1,961,170	1.45%	1.45%
2012	12,648,149	161,151	1.29%	3.54%	1,868,258	9,239	0.50%	0.73%	136,111,173	-1,027,799	-0.75%	0.69%
2013	12,985,303	337,154	2.67%	6.30%	1,865,795	-2,463	-0.13%	0.59%	153,373,829	17,262,656	12.68%	13.46%
2014	13,499,708	514,405	3.96%	10.51%	3,701,585	1,835,790	98.39%	99.57%	196,172,358	42,798,529	27.90%	45.12%
2015	13,103,383	-396,325	-2.94%	7.26%	3,651,447	-50,138	-1.35%	96.87%	242,985,551	46,813,193	23.86%	79.75%
2016	12,866,127	-237,256	-1.81%	5.32%	3,654,375	2,928	0.08%	97.03%	281,987,367	39,001,816	16.05%	108.60%
2017	13,552,577	686,450	5.34%	10.94%	4,178,245	523,870	14.34%	125.27%	282,121,912	134,545	0.05%	108.70%
2018	13,693,674	141,097	1.04%	12.09%	4,222,544	44,299	1.06%	127.66%	282,959,393	837,481	0.30%	109.32%
2019	13,800,157	106,483	0.78%	12.97%	4,214,892	-7,652	-0.18%	127.25%	283,283,778	324,385	0.11%	109.56%
2020	15,440,186	1,640,029	11.88%	26.39%	4,213,229	-1,663	-0.04%	127.16%	275,731,206	-7,552,572	-2.67%	103.98%

Rate Annual %chg: Residential & Recreational **2.37%**

Commercial & Industrial **8.55%**

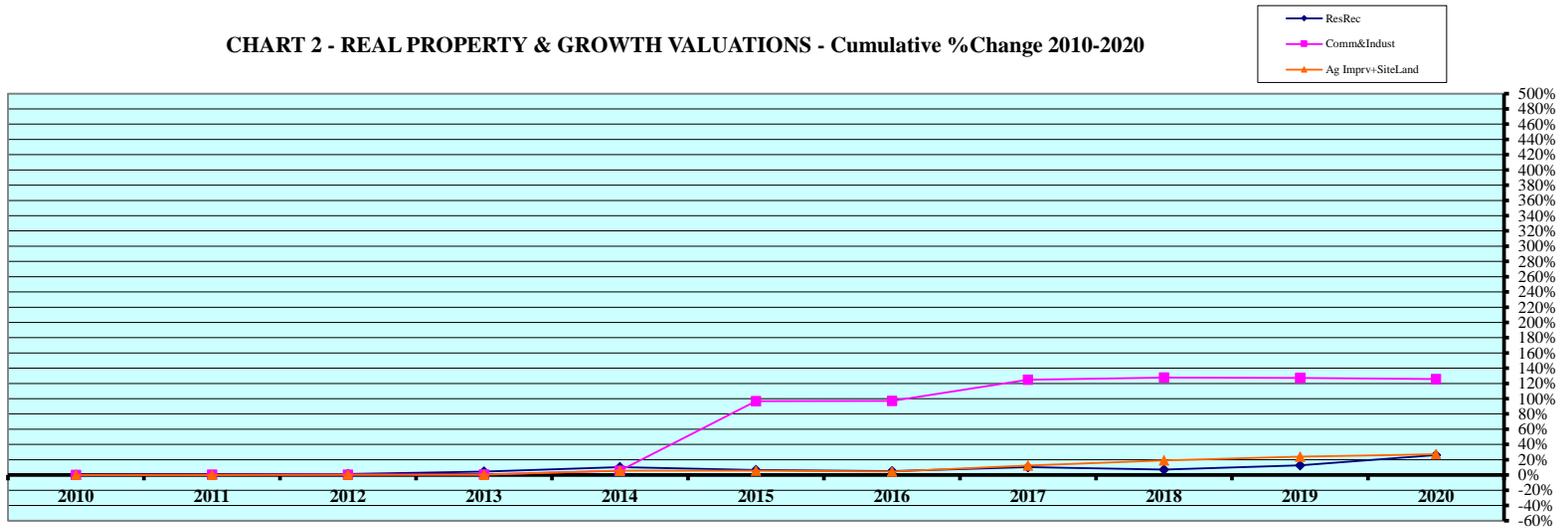
Agricultural Land **7.39%**

Cnty# **57**
County **LOGAN**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	12,216,144	250,557	2.05%	11,965,587	--	--	1,854,763	160,367	8.65%	1,694,396	--	--
2011	12,486,998	253,582	2.03%	12,233,416	0.14%	0.14%	1,859,019	0	0.00%	1,859,019	0.23%	0.23%
2012	12,648,149	281,900	2.23%	12,366,249	-0.97%	1.23%	1,868,258	4,381	0.23%	1,863,877	0.26%	0.49%
2013	12,985,303	234,970	1.81%	12,750,333	0.81%	4.37%	1,865,795	0	0.00%	1,865,795	-0.13%	0.59%
2014	13,499,708	44,800	0.33%	13,454,908	3.62%	10.14%	3,701,585	1,743,718	47.11%	1,957,867	4.93%	5.56%
2015	13,103,383	94,372	0.72%	13,009,011	-3.63%	6.49%	3,651,447	0	0.00%	3,651,447	-1.35%	96.87%
2016	12,866,127	50,944	0.40%	12,815,183	-2.20%	4.90%	3,654,375	0	0.00%	3,654,375	0.08%	97.03%
2017	13,552,577	65,631	0.48%	13,486,946	4.83%	10.40%	4,178,245	9,657	0.23%	4,168,588	14.07%	124.75%
2018	13,693,674	618,771	4.52%	13,074,903	-3.52%	7.03%	4,222,544	0	0.00%	4,222,544	1.06%	127.66%
2019	13,800,157	36,396	0.26%	13,763,761	0.51%	12.67%	4,214,892	0	0.00%	4,214,892	-0.18%	127.25%
2020	15,440,186	37,295	0.24%	15,402,891	11.61%	26.09%	4,213,229	24,671	0.59%	4,188,558	-0.62%	125.83%
Rate Ann%chg	2.37%		Resid & Recreat w/o growth			1.12%	8.55%		C & I w/o growth			1.83%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	11,325,197	2,694,205	14,019,402	151,143	1.08%	13,868,259	--	--
2011	11,224,377	2,832,975	14,057,352	45,619	0.32%	14,011,733	-0.05%	-0.05%
2012	11,219,511	3,000,013	14,219,524	144,467	1.02%	14,075,057	0.13%	0.40%
2013	11,173,766	3,164,244	14,338,010	251,197	1.75%	14,086,813	-0.93%	0.48%
2014	11,636,428	3,160,710	14,797,138	0	0.00%	14,797,138	3.20%	5.55%
2015	11,552,714	3,690,697	15,243,411	449,108	2.95%	14,794,303	-0.02%	5.53%
2016	11,491,498	3,776,031	15,267,529	629,036	4.12%	14,638,493	-3.97%	4.42%
2017	12,506,293	3,869,823	16,376,116	611,047	3.73%	15,765,069	3.26%	12.45%
2018	13,281,868	4,131,388	17,413,256	704,083	4.04%	16,709,173	2.03%	19.19%
2019	13,355,882	4,125,979	17,481,861	79,910	0.46%	17,401,951	-0.06%	24.13%
2020	13,732,222	4,178,076	17,910,298	87,330	0.49%	17,822,968	1.95%	27.13%
Rate Ann%chg	1.95%	4.49%	2.48%	Ag Imprv+Site w/o growth		0.55%		

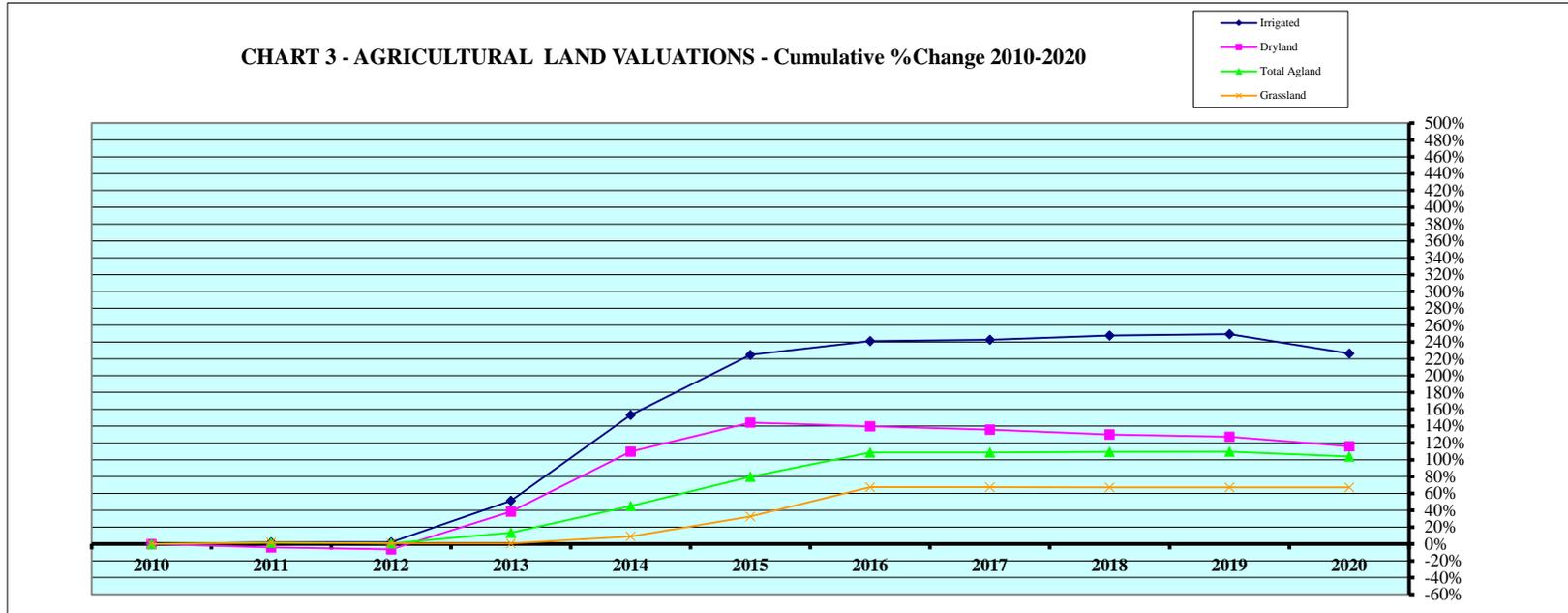
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 57
County LOGAN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	29,207,484	--	--	--	6,772,502	--	--	--	99,163,640	--	--	--
2011	29,770,163	562,679	1.93%	1.93%	6,494,171	-278,331	-4.11%	-4.11%	100,840,462	1,676,822	1.69%	1.69%
2012	29,811,201	41,038	0.14%	2.07%	6,338,738	-155,433	-2.39%	-6.40%	99,929,208	-911,254	-0.90%	0.77%
2013	44,187,428	14,376,227	48.22%	51.29%	9,379,697	3,040,959	47.97%	38.50%	99,774,960	-154,248	-0.15%	0.62%
2014	73,978,165	29,790,737	67.42%	153.28%	14,200,866	4,821,169	51.40%	109.68%	107,961,583	8,186,623	8.21%	8.87%
2015	94,809,628	20,831,463	28.16%	224.61%	16,531,173	2,330,307	16.41%	144.09%	131,612,799	23,651,216	21.91%	32.72%
2016	99,580,959	4,771,331	5.03%	240.94%	16,237,154	-294,019	-1.78%	139.75%	166,137,476	34,524,677	26.23%	67.54%
2017	100,098,272	517,313	0.52%	242.71%	15,967,164	-269,990	-1.66%	135.76%	166,024,368	-113,108	-0.07%	67.42%
2018	101,497,301	1,399,029	1.40%	247.50%	15,581,484	-385,680	-2.42%	130.07%	165,848,500	-175,868	-0.11%	67.25%
2019	102,009,866	512,565	0.51%	249.26%	15,397,289	-184,195	-1.18%	127.35%	165,844,515	-3,985	0.00%	67.24%
2020	95,256,763	-6,753,103	-6.62%	226.14%	14,628,692	-768,597	-4.99%	116.00%	165,791,750	-52,765	-0.03%	67.19%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	33,933	--	--	--	243	--	--	--	135,177,802	--	--	--
2011	33,933	0	0.00%	0.00%	243	0	0.00%	0.00%	137,138,972	1,961,170	1.45%	1.45%
2012	31,838	-2,095	-6.17%	-6.17%	188	-55	-22.63%	-22.63%	136,111,173	-1,027,799	-0.75%	0.69%
2013	31,556	-282	-0.89%	-7.00%	188	0	0.00%	-22.63%	153,373,829	17,262,656	12.68%	13.46%
2014	31,556	0	0.00%	-7.00%	188	0	0.00%	-22.63%	196,172,358	42,798,529	27.90%	45.12%
2015	31,763	207	0.66%	-6.39%	188	0	0.00%	-22.63%	242,985,551	46,813,193	23.86%	79.75%
2016	31,590	-173	-0.54%	-6.90%	188	0	0.00%	-22.63%	281,987,367	39,001,816	16.05%	108.60%
2017	31,920	330	1.04%	-5.93%	188	0	0.00%	-22.63%	282,121,912	134,545	0.05%	108.70%
2018	31,920	0	0.00%	-5.93%	188	0	0.00%	-22.63%	282,959,393	837,481	0.30%	109.32%
2019	31,920	0	0.00%	-5.93%	188	0	0.00%	-22.63%	283,283,778	324,385	0.11%	109.56%
2020	31,445	-475	-1.49%	-7.33%	22,556	22,368	11897.87%	9182.30%	275,731,206	-7,552,572	-2.67%	103.98%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	29,207,484	26,154	1,117			7,133,762	18,092	394			81,700,995	133,333	613		
2011	29,767,963	26,660	1,117	-0.02%	-0.02%	6,639,416	16,593	400	1.48%	1.48%	89,688,965	135,300	663	8.18%	9.46%
2012	29,811,201	26,706	1,116	-0.03%	-0.04%	6,338,312	15,732	403	0.69%	2.17%	89,574,800	130,628	686	3.44%	13.24%
2013	44,167,210	28,344	1,558	39.59%	39.54%	9,438,680	14,680	643	59.59%	63.06%	97,239,960	127,646	762	11.09%	25.80%
2014	73,828,292	29,907	2,469	58.42%	121.05%	15,580,715	13,370	1,165	81.25%	195.54%	128,539,130	127,483	1,008	32.36%	66.50%
2015	94,809,627	31,108	3,048	23.46%	172.91%	16,531,126	11,471	1,441	23.66%	265.48%	149,636,865	127,257	1,176	16.62%	94.17%
2016	99,580,959	32,122	3,100	1.72%	177.60%	16,237,154	11,271	1,441	-0.03%	265.36%	164,929,515	127,713	1,291	9.83%	113.25%
2017	99,680,618	32,214	3,094	-0.19%	177.08%	15,967,164	11,077	1,441	0.05%	265.56%	174,353,050	127,360	1,369	6.01%	126.06%
2018	101,500,334	32,850	3,090	-0.15%	176.68%	15,585,527	10,822	1,440	-0.09%	265.22%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	102,009,866	33,005	3,091	0.03%	176.76%	15,393,221	10,696	1,439	-0.07%	264.97%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	95,256,763	33,066	2,881	-6.79%	157.96%	14,628,692	10,734	1,363	-5.30%	245.63%	165,773,307	315,640	525	-59.26%	-14.29%

Rate Annual %chg Average Value/Acre: 9.94% 13.20% -1.53%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	33,978	2,265	15			243	49	5			135,186,181	365,304	370		
2011	33,933	2,262	15	0.00%	0.00%	243	49	5	0.00%	0.00%	137,159,081	365,302	375	1.46%	1.46%
2012	31,838	2,122	15	0.00%	0.00%	188	38	5	0.12%	0.12%	136,105,448	361,816	376	0.19%	1.65%
2013	31,556	2,104	15	0.00%	0.01%	188	38	5	0.00%	0.12%	136,105,448	361,819	424	12.69%	14.55%
2014	31,556	2,104	15	0.00%	0.01%	188	38	5	0.00%	0.12%	197,006,458	361,788	545	28.45%	47.15%
2015	31,763	2,107	15	0.50%	0.51%	188	38	5	0.00%	0.12%	242,985,923	361,766	672	23.35%	81.50%
2016	31,590	2,106	15	-0.50%	0.01%	188	38	5	0.00%	0.12%	281,831,781	361,466	780	16.08%	110.69%
2017	31,920	2,128	15	-0.01%	0.00%	188	38	5	0.03%	0.14%	281,792,495	361,680	779	-0.07%	110.54%
2018	31,920	2,128	15	0.00%	0.00%	938	39	24	385.98%	386.67%	282,967,262	361,660	782	0.42%	111.43%
2019	31,920	2,128	15	0.00%	0.00%	188	38	5	-79.42%	0.14%	283,259,771	361,643	783	0.11%	111.65%
2020	31,445	2,096	15	0.00%	0.00%	22,556	111	204	3969.83%	3975.65%	275,712,763	361,647	762	-2.67%	106.01%

57
LOGAN

Rate Annual %chg Average Value/Acre: 7.50%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 1,544	Value : 338,638,063	Growth 353,905	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	-----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	72	165,239	0	0	36	590,152	108	755,391	
02. Res Improve Land	173	865,561	0	0	36	190,000	209	1,055,561	
03. Res Improvements	173	8,833,075	0	0	38	4,235,417	211	13,068,492	
04. Res Total	245	9,863,875	0	0	74	5,015,569	319	14,879,444	69,400
% of Res Total	76.80	66.29	0.00	0.00	23.20	33.71	20.66	4.39	19.61
05. Com UnImp Land	8	48,339	0	0	0	0	8	48,339	
06. Com Improve Land	30	120,181	0	0	4	265,181	34	385,362	
07. Com Improvements	31	1,170,691	0	0	4	2,594,057	35	3,764,748	
08. Com Total	39	1,339,211	0	0	4	2,859,238	43	4,198,449	3,745
% of Com Total	90.70	31.90	0.00	0.00	9.30	68.10	2.78	1.24	1.06
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	245	9,863,875	0	0	74	5,015,569	319	14,879,444	69,400
% of Res & Rec Total	76.80	66.29	0.00	0.00	23.20	33.71	20.66	4.39	19.61
Com & Ind Total	39	1,339,211	0	0	4	2,859,238	43	4,198,449	3,745
% of Com & Ind Total	90.70	31.90	0.00	0.00	9.30	68.10	2.78	1.24	1.06
17. Taxable Total	284	11,203,086	0	0	78	7,874,807	362	19,077,893	73,145
% of Taxable Total	78.45	58.72	0.00	0.00	21.55	41.28	23.45	5.63	20.67

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	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	14	860	14	860	0
24. Non-Producing	0	0	0	0	0	0	0	0	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	2	341,908	0	0	971	243,405,831	973	243,747,739
28. Ag-Improved Land	0	0	0	0	188	58,732,869	188	58,732,869
29. Ag Improvements	0	0	0	0	195	17,078,702	195	17,078,702

30. Ag Total				1,168	319,559,310
--------------	--	--	--	-------	-------------

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	8	8.00	40,000	8	8.00	40,000	
32. HomeSite Improv Land	143	159.10	795,500	143	159.10	795,500	
33. HomeSite Improvements	150	0.00	12,835,375	150	0.00	12,835,375	194,530
34. HomeSite Total				158	167.10	13,670,875	
35. FarmSite UnImp Land	5	5.00	3,750	5	5.00	3,750	
36. FarmSite Improv Land	162	165.09	123,818	162	165.09	123,818	
37. FarmSite Improvements	181	0.00	4,243,327	181	0.00	4,243,327	86,230
38. FarmSite Total				186	170.09	4,370,895	
39. Road & Ditches	476	1,571.70	0	476	1,571.70	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				344	1,908.89	18,041,770	280,760

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. Market Value	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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,241.48	3.75%	4,562,444	4.34%	3,675.00
46. 1A	9,901.58	29.94%	36,388,364	34.59%	3,675.01
47. 2A1	125.94	0.38%	440,790	0.42%	3,500.00
48. 2A	6,541.73	19.78%	22,896,055	21.77%	3,500.00
49. 3A1	2,672.16	8.08%	7,896,232	7.51%	2,955.00
50. 3A	828.06	2.50%	2,446,918	2.33%	2,955.00
51. 4A1	4,246.36	12.84%	11,040,536	10.50%	2,600.00
52. 4A	7,508.91	22.71%	19,523,166	18.56%	2,600.00
53. Total	33,066.22	100.00%	105,194,505	100.00%	3,181.33
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,541.45	32.99%	5,099,688	34.86%	1,440.00
56. 2D1	64.20	0.60%	92,448	0.63%	1,440.00
57. 2D	2,971.40	27.68%	4,278,811	29.25%	1,440.00
58. 3D1	658.37	6.13%	888,819	6.08%	1,350.03
59. 3D	256.83	2.39%	346,730	2.37%	1,350.04
60. 4D1	1,479.52	13.78%	1,790,230	12.24%	1,210.01
61. 4D	1,762.02	16.42%	2,132,054	14.57%	1,210.01
62. Total	10,733.79	100.00%	14,628,780	100.00%	1,362.87
Grass					
63. 1G1	18,556.63	5.88%	10,719,425	5.90%	577.66
64. 1G	1,547.23	0.49%	889,667	0.49%	575.01
65. 2G1	6,044.79	1.92%	3,475,808	1.91%	575.01
66. 2G	2,024.83	0.64%	1,164,292	0.64%	575.01
67. 3G1	11,563.75	3.66%	6,649,186	3.66%	575.00
68. 3G	275,882.97	87.40%	158,708,008	87.38%	575.27
69. 4G1	25.01	0.01%	14,381	0.01%	575.01
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	315,645.21	100.00%	181,620,767	100.00%	575.40
Irrigated Total					
Irrigated Total	33,066.22	9.14%	105,194,505	34.89%	3,181.33
Dry Total					
Dry Total	10,733.79	2.97%	14,628,780	4.85%	1,362.87
Grass Total					
Grass Total	315,645.21	87.27%	181,620,767	60.24%	575.40
72. Waste	2,096.32	0.58%	31,445	0.01%	15.00
73. Other	140.84	0.04%	42,043	0.01%	298.52
74. Exempt	9.51	0.00%	13,135	0.00%	1,381.18
75. Market Area Total	361,682.38	100.00%	301,517,540	100.00%	833.65

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

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	33,066.22	105,194,505	33,066.22	105,194,505
77. Dry Land	0.00	0	0.00	0	10,733.79	14,628,780	10,733.79	14,628,780
78. Grass	594.62	341,908	0.00	0	315,050.59	181,278,859	315,645.21	181,620,767
79. Waste	0.00	0	0.00	0	2,096.32	31,445	2,096.32	31,445
80. Other	0.00	0	0.00	0	140.84	42,043	140.84	42,043
81. Exempt	0.00	0	0.00	0	9.51	13,135	9.51	13,135
82. Total	594.62	341,908	0.00	0	361,087.76	301,175,632	361,682.38	301,517,540

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	33,066.22	9.14%	105,194,505	34.89%	3,181.33
Dry Land	10,733.79	2.97%	14,628,780	4.85%	1,362.87
Grass	315,645.21	87.27%	181,620,767	60.24%	575.40
Waste	2,096.32	0.58%	31,445	0.01%	15.00
Other	140.84	0.04%	42,043	0.01%	298.52
Exempt	9.51	0.00%	13,135	0.00%	1,381.18
Total	361,682.38	100.00%	301,517,540	100.00%	833.65

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Gandy (2)	57	103,594	20	113,470	20	813,480	77	1,030,544	1,055
83.2 Rural (3)	36	590,152	36	190,000	38	4,235,417	74	5,015,569	46,540
83.3 Stapleton (1)	15	61,645	153	752,091	153	8,019,595	168	8,833,331	21,805
84 Residential Total	108	755,391	209	1,055,561	211	13,068,492	319	14,879,444	69,400

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Gandy (2)	1	6,725	1	1,095	1	2,301	2	10,121	0
85.2 Rural (3)	0	0	5	276,181	5	2,620,437	5	2,896,618	0
85.3 Stapleton (1)	7	41,614	28	108,086	29	1,142,010	36	1,291,710	3,745
86 Commercial Total	8	48,339	34	385,362	35	3,764,748	43	4,198,449	3,745

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	18,556.63	5.88%	10,719,425	5.90%	577.66
88. 1G	1,547.23	0.49%	889,667	0.49%	575.01
89. 2G1	6,044.79	1.92%	3,475,808	1.91%	575.01
90. 2G	2,024.83	0.64%	1,164,292	0.64%	575.01
91. 3G1	11,563.75	3.66%	6,649,186	3.66%	575.00
92. 3G	275,882.97	87.40%	158,708,008	87.38%	575.27
93. 4G1	25.01	0.01%	14,381	0.01%	575.01
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	315,645.21	100.00%	181,620,767	100.00%	575.40
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	315,645.21	100.00%	181,620,767	100.00%	575.40
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	315,645.21	100.00%	181,620,767	100.00%	575.40

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

57 Logan

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	15,440,186	14,879,444	-560,742	-3.63%	69,400	-4.08%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	13,732,222	13,670,875	-61,347	-0.45%	194,530	-1.86%
04. Total Residential (sum lines 1-3)	29,172,408	28,550,319	-622,089	-2.13%	263,930	-3.04%
05. Commercial	4,213,229	4,198,449	-14,780	-0.35%	3,745	-0.44%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	4,213,229	4,198,449	-14,780	-0.35%	3,745	-0.44%
08. Ag-Farmsite Land, Outbuildings	4,178,076	4,370,895	192,819	4.62%	86,230	2.55%
09. Minerals	860	860	0	0.00	0	0.00%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	4,178,936	4,371,755	192,819	4.61%	86,230	2.55%
12. Irrigated	95,256,763	105,194,505	9,937,742	10.43%		
13. Dryland	14,628,692	14,628,780	88	0.00%		
14. Grassland	165,791,750	181,620,767	15,829,017	9.55%		
15. Wasteland	31,445	31,445	0	0.00%		
16. Other Agland	22,556	42,043	19,487	86.39%		
17. Total Agricultural Land	275,731,206	301,517,540	25,786,334	9.35%		
18. Total Value of all Real Property (Locally Assessed)	313,295,779	338,638,063	25,342,284	8.09%	353,905	7.98%

2021 Assessment Survey for Logan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$95,600
7.	Adopted budget, or granted budget if different from above:
	\$95,600
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$25,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$4,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,400
12.	Amount of last year's assessor's budget not used:
	\$51,995

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The county assessor
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.logan.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2020

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:
	Central Plains Valuation, LLC.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Central Plains Valuation, LLC.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The County requires the contractor to be credentialed and to have professional experience in the appraisal field.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraisal firm completes the listing work and helps create the depreciation tables, the county assessor reviews the work and ultimately sets the values.

2021 Residential Assessment Survey for Logan County

1.	Valuation data collection done by:						
	Central Plains Valuation, LLC.						
2.	List the valuation group 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;"><u>Valuation Group</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> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings - structures located on rural parcels throughout the county</td> </tr> </tbody> </table>	<u>Valuation Group</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 Group</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						
3.	List and describe the approach(es) used to estimate the market value of residential properties.						
	The county studies the residential sales and sends out letters to buyers and sellers. Due to an inadequate number of sales, a cost approach rather than a sales comparison or income approach is used.						
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?						
	Depreciation studies are developed based on local market information.						
5.	Are individual depreciation tables developed for each valuation group?						
	Only one valuation group is necessary for the residential class.						
6.	Describe the methodology used to determine the residential lot values?						
	The county reviews lot sales and then a square foot cost is used.						
7.	How are rural residential site values developed?						
	To be considered a rural residential property the property must be 20 acres or less. The first acre is valued at \$5,000, and excess acres are valued at \$2,395 up to 20 acres.						
8.	Are there form 191 applications on file?						
	No						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?						
	N/A						

10.	<u>Valuation Group</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	2016	2016	2009	2015-2016
	AG	2016	2016	2006	2015

Rural Residential and outbuildings were physically inspected in 2015 and the villages were inspected in 2016 by a contract appraisal firm.

No new lot sales since 2009.

2021 Commercial Assessment Survey for Logan County

1.	Valuation data collection done by:				
	Central Plains Valuation, LLC.				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Group</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.				
	An income approach to estimate market value is not possible due to the lack of sales. A cost approach is used with comparable sales used from surrounding areas to establish a price per square foot.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	Central Plains Valuation, LLC. would be hired to value unique commercial properties.				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?				
	Depreciation is based on the local and surrounding market information.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	Only one valuation group is required for commercial property.				
6.	Describe the methodology used to determine the commercial lot values.				
	Market information and a square foot cost are applied.				
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2016	2009	2015/16

2021 Agricultural Assessment Survey for Logan County

1.	Valuation data collection done by:							
	The county assessor collects land use data and Central Plains Valuation, LLC.. collects structure information.							
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;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	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.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	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.	2016						
3.	Describe the process used to determine and monitor market areas.							
	Only one market area is necessary for agricultural land.							
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 land at this time.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Rural home sites are valued at \$5,000 for the first acre and \$750 for the building site. Values for 4500 (rural residential) parcels are the first acre is \$5,000, it is then \$2,395/acre up to 20 acres.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Added one feedlot to intensive use and is looking at adding two more feedlots.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Parcels in the Wetland Reserve Program are valued at 100% of grassland value.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							

8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**LOGAN COUNTY 3-YEAR PLAN OF ASSESSMENT
JUNE 15, 2020**

Logan County has 318 residential properties, 43 Commercial Properties and 1165 agricultural properties. There are an estimated 150 personal property filings each year and an estimated 50 homestead exemptions.

Logan County has an official and one full-time clerical that deal with listing of properties, determining of values, and filing personal property schedules. The county also will hire an appraiser as needed. The official and full time clerical handle 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 description.

Aerials pictures were taken in 2000-2001, but now just use our gworks imagery.

In 2016-2017 hired Tax Valuation Inc. to review and take pictures of all residential property in Stapleton and Gandy. In January 2017 completed statewide soil conversion, Ag-land sales were studied and adjusted value according to sales for dryland, grass and irrigated classes. Added new irrigated acres. Work done by Tax Valuation Inc. in 2015-2016 and 2016-2017 was entered on the computer and Residential and Mobile Home pricing was brought up to Marshall Swift 2014 pricing with a new 2017 depreciation table, commercial property was brought up to the Marshall & Swift 2016 pricing with a new 2017 depreciation table. We made no new changes to the land and lot values for residential or commercial. In 2018 we changed our assessing system over to MIPS and we put on new improvements and made no changes to the land and lot value. In 2019 we put on new improvements, added new irrigation and made no changes to the land and lot value. In January 2020 we implemented a new soil survey and lowered values in some classes of dryland and irrigated, also added some new irrigated acres. We made a 16% increase to all residential property in Stapleton and Gandy and all residential acreages. We changed buildings from utility farm buildings to what they actually are and added a new building depreciation for 2020.

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 2020-2021 we plan to do a reappraisal of all our residential property in Stapleton, Gandy and rural acreages, update pictures and add any new improvements and changes to land classifications. In 2021-2022 we plan to do an update of any improvements off of the Gworks imagery for 2020, pick up irrigation, buildings etc and pick up any new improvements. In 2022-2023 we plan to do a reappraisal of all rural ag sites and commercial sites in Logan county, taking pictures and revaluing, picking up any other improvements and changes to land classifications. We study sales in Ag, Commercial and Residential for all three years to change our values as needed.

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.

Debbie Myers
Logan County Assessor