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2011 Commission Summary

for Logan County

Residential Real Property - Current

Number of Sales	16	Median	97.32
Total Sales Price	$1,026,900	Mean	91.86
Total Adj. Sales Price	$1,026,900	Wgt. Mean	91.67
Total Assessed Value	$941,366	Average Assessed Value of the Base	$45,167
Avg. Adj. Sales Price	$64,181	Avg. Assessed Value	$58,835

Confidenence Interval - Current

95% Median C.I	77.99 to 100.20
95% Mean C.I	82.67 to 100.68
95% Wgt. Mean C.I	78.18 to 105.54
% of Value of the Class of all Real Property Value in the County	7.54
% of Records Sold in the Study Period	5.80
% of Value Sold in the Study Period	7.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	16	97	97
2009	12	93	93
2008	16	96	96
2007	24	96	96

2011 Commission Summary

for Logan County

Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	$0	Mean	00.00
Total Adj. Sales Price	$0	Wgt. Mean	00.00
Total Assessed Value	$0	Average Assessed Value of the Base	$44,161
Avg. Adj. Sales Price	$0	Avg. Assessed Value	$0

Confidenence Interval - Current

95% Median C.I	N/A
95% Mean C.I	N/A
95% Wgt. Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	1.12
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	3	100	103
2009	4	100	99
2008	5	100	105
2007	8	100	101

2011 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. S. Supp., 2005).   While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 11th day of April, 2011.

Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2011 Residential Assessment Actions for Logan County

There were no changes to the residential class of real property in Logan County, other than the routine pickup work, for assessment year 2011. A review of the residential class demonstrated that the current values appear to be holding.

2011 Residential Assessment Survey for Logan County

1.	**Valuation data collection done by:**
	Assessor and deputy.
2.	**List the valuation groupings used by the County and describe the unique characteristics that effect value:**

Valuation Grouping	Description of unique characteristics
1	Consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.

3.	**List and describe the approach(es) used to estimate the market value of residential properties.**
	Sales were used to establish depreciation as it pertains to the cost approach. However, there are not enough residential sales to adequately utilize the sales comparison or income approaches.
4	**When was the last lot value study completed?**
	2008
5.	**Describe the methodology used to determine the residential lot values.**
	Market and a square foot cost are applied.
6.	**What costing year for the cost approach is being used for each valuation grouping?**
	June 2008
7.	**If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**
	County develops the depreciation study based on local market information.
8.	**Are individual depreciation tables developed for each valuation grouping?**
	Not applicable.
9.	**How often does the County update the depreciation tables?**
	They are developed when new costing is used and re-done after a market analysis.
10.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?**
	Yes

11.	**Describe the method used to determine whether a sold parcel is substantially changed.**
	When there has been considerable improvement done on the property, such as; siding, roofing, windows, interior work, added onto, and so forth.
12.	**Please provide any documents related to the policies or procedures used for the residential class of property.**
	There are currently no written policy or procedures in place.

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PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

RESIDENTIAL

Date Range: 7/1/2008 To 6/30/2010   Posted on: 2/17/2011

Number of Sales : 16	MEDIAN : 97	COV : 27.96	95% Median C.I. : 77.99 to 100.20
Total Sales Price : 1,026,900	WGT. MEAN : 92	STD : 25.68	95% Wgt. Mean C.I. : 82.67 to 100.68
Total Adj. Sales Price : 1,026,900	MEAN : 92	Avg. Abs. Dev : 16.04	95% Mean C.I. : 78.18 to 105.54
Total Assessed Value : 941,366			
Avg. Adj. Sales Price : 64,181	COD : 16.48	MAX Sales Ratio : 134.11	
Avg. Assessed Value : 58,835	PRD : 100.21	MIN Sales Ratio : 22.51	*Printed:3/13/2011 3:54:11PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-08 To 30-SEP-08	3	99.58	98.82	98.30	00.98	100.53	96.98	99.91	N/A	58,500	57,507
01-OCT-08 To 31-DEC-08	2	83.15	83.15	86.71	16.44	95.89	69.48	96.82	N/A	117,000	101,456
01-JAN-09 To 31-MAR-09	2	88.84	88.84	90.71	12.21	97.94	77.99	99.69	N/A	78,500	71,206
01-APR-09 To 30-JUN-09	2	95.58	95.58	78.18	33.38	122.26	63.68	127.48	N/A	55,000	43,001
01-JUL-09 To 30-SEP-09	2	113.81	113.81	103.50	17.85	109.96	93.50	134.11	N/A	49,750	51,492
01-OCT-09 To 31-DEC-09	1	104.57	104.57	104.57	00.00	100.00	104.57	104.57	N/A	88,000	92,020
01-JAN-10 To 31-MAR-10	2	92.89	92.89	96.88	07.87	95.88	85.58	100.20	N/A	55,000	53,282
01-APR-10 To 30-JUN-10	2	60.08	60.08	67.96	62.53	88.40	22.51	97.65	N/A	26,450	17,976
_____Study Yrs_____											
01-JUL-08 To 30-JUN-09	9	96.98	92.40	89.26	13.60	103.52	63.68	127.48	69.48 to 99.91	75,167	67,094
01-JUL-09 To 30-JUN-10	7	97.65	91.16	96.32	20.08	94.64	22.51	134.11	22.51 to 134.11	50,057	48,217
_____Calendar Yrs_____											
01-JAN-09 To 31-DEC-09	7	99.69	100.15	93.16	18.77	107.50	63.68	134.11	63.68 to 134.11	64,929	60,488
_____ALL_____	16	97.32	91.86	91.67	16.48	100.21	22.51	134.11	77.99 to 100.20	64,181	58,835

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16	97.32	91.86	91.67	16.48	100.21	22.51	134.11	77.99 to 100.20	64,181	58,835
_____ALL_____	16	97.32	91.86	91.67	16.48	100.21	22.51	134.11	77.99 to 100.20	64,181	58,835

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16	97.32	91.86	91.67	16.48	100.21	22.51	134.11	77.99 to 100.20	64,181	58,835
06											
07											
_____ALL_____	16	97.32	91.86	91.67	16.48	100.21	22.51	134.11	77.99 to 100.20	64,181	58,835

57 Logan

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

RESIDENTIAL

Date Range: 7/1/2008 To 6/30/2010   Posted on: 2/17/2011

Number of Sales : 16	MEDIAN : 97	COV : 27.96	95% Median C.I. : 77.99 to 100.20
Total Sales Price : 1,026,900	WGT. MEAN : 92	STD : 25.68	95% Wgt. Mean C.I. : 82.67 to 100.68
Total Adj. Sales Price : 1,026,900	MEAN : 92	Avg. Abs. Dev : 16.04	95% Mean C.I. : 78.18 to 105.54
Total Assessed Value : 941,366			
Avg. Adj. Sales Price : 64,181	COD : 16.48	MAX Sales Ratio : 134.11	
Avg. Assessed Value : 58,835	PRD : 100.21	MIN Sales Ratio : 22.51	*Printed:3/13/2011 3:54:11PM*

SALE PRICE *

RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $_____												
1 TO	4999											
5000 TO	9999											
_____Total $_____												
1 TO	9999											
10000 TO	29999	5	99.58	93.85	95.96	30.83	97.80	22.51	134.11	N/A	23,080	22,148
30000 TO	59999	1	97.65	97.65	97.65	00.00	100.00	97.65	97.65	N/A	32,000	31,248
60000 TO	99999	9	96.98	89.56	89.69	11.43	99.86	63.68	104.57	69.48 to 100.20	81,333	72,952
100000 TO	149999	1	96.82	96.82	96.82	00.00	100.00	96.82	96.82	N/A	147,500	142,813
150000 TO	249999											
250000 TO	499999											
500000 +												
_____ALL_____		16	97.32	91.86	91.67	16.48	100.21	22.51	134.11	77.99 to 100.20	64,181	58,835

A. Residential Real Property

It is the opinion of the Division that the level of value for the residential class of property as evidenced by the calculated median from the statistical sample of 16 sales is 97%. The coefficient of dispersion and the price related differential are both within the prescribed parameters and indicate that the residential properties are being treated in a uniform and proportionate manner.

The Logan County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. She has held this position for 30 years. Because of these job responsibilities and the length of time in office the assessor is in an exceptional position to verify sales.

Based on the consideration of all available information, the level of value is determined to be 97% of market value for the residential class of real property. Because the known assessment practices are reliable and consistent it is believed that the residential class of property is being treated in the most uniform and proportionate manner possible.

B. Analysis of Sales Verification

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

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

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

C. Measures of Central Tendency

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

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

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

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

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

D. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.
For newer and fairly homogeneous areas: a COD of 10 or less.
Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

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

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

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

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

2011 Commercial Assessment Actions for Logan County

Currently there appears to be no market for commercial properties in Logan County. Since there is a lack of information from which to make well informed decisions the values will remain unchanged for assessment year 2011.

2011 Commercial Assessment Survey for Logan County

1.	**Valuation data collection done by:**	
	Assessor and deputy.	
2.	**List the valuation groupings used by the County and describe the unique characteristics that effect value:**	
	Valuation Grouping	Description of unique characteristics
	1	Consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.
3.	**List and describe the approach(es) used to estimate the market value of commercial properties.**	
	The cost approach, supported by comparable sales using the sales price per square foot. There is not enough data or commercial sales to utilize the income approach.	
4.	**When was the last lot value study completed?**	
	2009	
5.	**Describe the methodology used to determine the commercial lot values.**	
	Market and a square foot cost are applied.	
6.	**What costing year for the cost approach is being used for each valuation grouping?**	
	2008	
7.	**If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**	
	Yes, the market.	
8.	**Are individual depreciation tables developed for each valuation grouping?**	
	No	
9.	**How often does the County update the depreciation tables?**	
	The depreciation tables are reviewed annually and if the market is indicating changes the depreciation tables will be adjusted.	
10.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?**	
	Yes	

11.	**Describe the method used to determine whether a sold parcel is substantially changed.**
	When there has been considerable improvement done on the property, such as; siding, roofing, windows, interior work, additions and so forth.
12.	**Please provide any documents related to the policies or procedures used for the commercial class of property.**
	There are currently no written policy or procedures in place.

57 Logan

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010   Posted on: 2/17/2011

COMMERCIAL

Number of Sales : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	*Printed:3/13/2011 3:54:14PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
_____Study Yrs_____											
01-JUL-07 To 30-JUN-08											
01-JUL-08 To 30-JUN-09											
01-JUL-09 To 30-JUN-10											
_____Calendar Yrs_____											
01-JAN-08 To 31-DEC-08											
01-JAN-09 To 31-DEC-09											
_____ALL_____											

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03											
04											
_____ALL_____											

57 Logan

PAD 2011 R&O Statistics (Using 2011 Values)

COMMERCIAL

Qualified

Date Range: 7/1/2007 To 6/30/2010   Posted on: 2/17/2011

Number of Sales : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	*Printed:3/13/2011 3:54:14PM*

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $_____											
1 TO 4999											
5000 TO 9999											
_____Total $_____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999											
60000 TO 99999											
100000 TO 149999											
150000 TO 249999											
250000 TO 499999											
500000 +											
_____ALL_____											

A. Commerical Real Property

There are no calculated median or qualitative measures for the commercial class of real property. There were no commercial sales within the current study period 07.01.07 to 06.30.10. There is no commercial market in Logan County.

Based on the consideration of all available information, the level of value cannot be determined for the commercial class of real property.

B. Analysis of Sales Verification

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

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

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

C. Measures of Central Tendency

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

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

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

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

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

D. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.
For newer and fairly homogeneous areas: a COD of 10 or less.
Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

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

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

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

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

2011 Agricultural Assessment Actions for Logan County

Logan County has implemented a new GIS system provided by Dale Hanna, GIS Western Resources, out of North Platte.

An analysis of the agricultural land market was done along with a review and search for comparable sales in the surrounding counties of Thomas, Blaine, Custer, Lincoln, and McPherson. From the analysis the decision was made to slightly increase the grass value by two percent.

2011 Agricultural Assessment Survey for Logan County

1.	**Valuation data collection done by:**
	Assessor and deputy.

2.	**List each market area, and describe the location and the specific characteristics that make each unique.**	
	Market Area	Description of unique characteristics
	0	Logan County is very homogeneous in geographic and soil characteristics; the county is approximately eighty-seven percent grassland, seven percent irrigated, and five percent dry. Most of the cropland is in the southern portion of the county.

3.	**Describe the process that is used to determine and monitor market areas.**
	Not applicable

4.	**Describe the process used to identify and value rural residential land and recreational land in the county.**
	The county follows the zoning manual in identifying rural residential land as no more than 20 acres. There is no recreational at this time.

5.	**Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?**
	Rural home sites are valued at $5000 for the first acre and the building site is $500. Values for 4500 (rural residential) parcels are the first acre $5000, $2395 up to ten acres and $2395 up to twenty acres. These values are used for the whole county.

6.	**What land characteristics are used to assign differences in assessed values?**
	Primarily land use and soil types.

7.	**What process is used to annually update land use? (Physical inspection, FSA maps, etc.)**
	Implementing GIS, and will continue to do physical inspections and use FSA maps.

8.	**Describe the process used to identify and monitor the influence of non-agricultural characteristics.**
	A market analysis does not identify non-agricultural characteristics.

9.	**Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.**
	No

10.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?**
	Yes
11.	**Describe the method used to determine whether a sold parcel is substantially changed.**
	When there has been considerable improvement done on the property, such as; siding, roofing, windows, interior work, additions and so forth. If additional outbuildings have been built or existing ones removed.
12.	**Please provide any documents related to the policies or procedures used for the agricultural class of property.**
	There are currently no written policies in place, but the procedure is to follow zoning regulations as a guide..

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PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010   Posted on: 2/17/2011
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AGRICULTURAL - BASE STAT

Number of Sales : 5	MEDIAN : 68	COV : 17.72
Total Sales Price : 1,804,000	WGT. MEAN : 63	STD : 11.04
Total Adj. Sales Price : 1,748,800	MEAN : 62	Avg. Abs. Dev : 07.93
Total Assessed Value : 1,096,274		
Avg. Adj. Sales Price : 349,760	COD : 11.72	MAX Sales Ratio : 74.09
Avg. Assessed Value : 219,255	PRD : 99.36	MIN Sales Ratio : 46.69

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 48.58 to 76.00

Printed:3/13/2011 3:54:16PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08	2	67.64	67.64	67.64	00.00	100.00	67.64	67.64	N/A	220,000	148,800
01-OCT-08 To 31-DEC-08	1	55.38	55.38	55.38	00.00	100.00	55.38	55.38	N/A	238,800	132,250
01-JAN-09 To 31-MAR-09	1	74.09	74.09	74.09	00.00	100.00	74.09	74.09	N/A	609,000	451,200
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	1	46.69	46.69	46.69	00.00	100.00	46.69	46.69	N/A	461,000	215,224
_____Study Yrs_____											
01-JUL-07 To 30-JUN-08											
01-JUL-08 To 30-JUN-09	4	67.64	66.19	68.42	06.92	96.74	55.38	74.09	N/A	321,950	220,263
01-JUL-09 To 30-JUN-10	1	46.69	46.69	46.69	00.00	100.00	46.69	46.69	N/A	461,000	215,224
_____Calendar Yrs_____											
01-JAN-08 To 31-DEC-08	3	67.64	63.55	63.32	06.05	100.36	55.38	67.64	N/A	226,267	143,283
01-JAN-09 To 31-DEC-09	1	74.09	74.09	74.09	00.00	100.00	74.09	74.09	N/A	609,000	451,200
_____ALL_____	5	67.64	62.29	62.69	11.72	99.36	46.69	74.09	N/A	349,760	219,255

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	5	67.64	62.29	62.69	11.72	99.36	46.69	74.09	N/A	349,760	219,255
_____ALL_____	5	67.64	62.29	62.69	11.72	99.36	46.69	74.09	N/A	349,760	219,255

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
_____Grass_____											
County	3	67.64	69.79	71.38	03.18	97.77	67.64	74.09	N/A	349,667	249,600
Blank	3	67.64	69.79	71.38	03.18	97.77	67.64	74.09	N/A	349,667	249,600
_____ALL_____	5	67.64	62.29	62.69	11.72	99.36	46.69	74.09	N/A	349,760	219,255

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57 Logan

AGRICULTURAL - BASE STAT

Qualified

Date Range: 7/1/2007 To 6/30/2010   Posted on: 2/17/2011

Number of Sales : 5	MEDIAN : 68	COV : 17.72	95% Median C.I. : N/A
Total Sales Price : 1,804,000	WGT. MEAN : 63	STD : 11.04	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 1,748,800	MEAN : 62	Avg. Abs. Dev : 07.93	95% Mean C.I. : 48.58 to 76.00
Total Assessed Value : 1,096,274			
Avg. Adj. Sales Price : 349,760	COD : 11.72	MAX Sales Ratio : 74.09	
Avg. Assessed Value : 219,255	PRD : 99.36	MIN Sales Ratio : 46.69	*Printed:3/13/2011 3:54:16PM*

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
_____Grass_____											
County	3	67.64	69.79	71.38	03.18	97.77	67.64	74.09	N/A	349,667	249,600
Blank	3	67.64	69.79	71.38	03.18	97.77	67.64	74.09	N/A	349,667	249,600
_____ALL_____	5	67.64	62.29	62.69	11.72	99.36	46.69	74.09	N/A	349,760	219,255

57 Logan

AGRICULTURAL - RANDOM INCLUDE

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PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010   Posted on: 3/12/2011

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Number of Sales : 12	MEDIAN : 69	COV : 31.29	95% Median C.I. : 62.03 to 105.00
Total Sales Price : 4,128,450	WGT. MEAN : 69	STD : 24.00	95% Wgt. Mean C.I. : 50.83 to 87.12
Total Adj. Sales Price : 4,073,250	MEAN : 77	Avg. Abs. Dev : 16.30	95% Mean C.I. : 61.45 to 91.95
Total Assessed Value : 2,809,394			
Avg. Adj. Sales Price : 339,438	COD : 23.68	MAX Sales Ratio : 126.00	
Avg. Assessed Value : 234,116	PRD : 111.21	MIN Sales Ratio : 46.69	*Printed:3/13/2011 3:54:19PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-07 To 30-SEP-07	1	126.00	126.00	126.00	00.00	100.00	126.00	126.00	N/A	80,000	100,800
01-OCT-07 To 31-DEC-07	1	72.82	72.82	72.82	00.00	100.00	72.82	72.82	N/A	268,320	195,404
01-JAN-08 To 31-MAR-08	2	62.52	62.52	62.14	00.78	100.61	62.03	63.00	N/A	729,535	453,307
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08	2	67.64	67.64	67.64	00.00	100.00	67.64	67.64	N/A	220,000	148,800
01-OCT-08 To 31-DEC-08	1	55.38	55.38	55.38	00.00	100.00	55.38	55.38	N/A	238,800	132,250
01-JAN-09 To 31-MAR-09	1	74.09	74.09	74.09	00.00	100.00	74.09	74.09	N/A	609,000	451,200
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09	2	90.05	90.05	98.39	22.27	91.52	70.00	110.10	N/A	246,530	242,551
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	1	105.00	105.00	105.00	00.00	100.00	105.00	105.00	N/A	24,000	25,200
01-APR-10 To 30-JUN-10	1	46.69	46.69	46.69	00.00	100.00	46.69	46.69	N/A	461,000	215,224
_____Study Yrs_____											
01-JUL-07 To 30-JUN-08	4	67.91	80.96	66.55	27.17	121.65	62.03	126.00	N/A	451,848	300,705
01-JUL-08 To 30-JUN-09	4	67.64	66.19	68.42	06.92	96.74	55.38	74.09	N/A	321,950	220,263
01-JUL-09 To 30-JUN-10	4	87.50	82.95	74.18	28.11	111.82	46.69	110.10	N/A	244,515	181,382
_____Calendar Yrs_____											
01-JAN-08 To 31-DEC-08	5	63.00	63.14	62.51	05.67	101.01	55.38	67.64	N/A	427,574	267,293
01-JAN-09 To 31-DEC-09	3	74.09	84.73	84.96	18.05	99.73	70.00	110.10	N/A	367,353	312,101
_____ALL_____	12	68.82	76.70	68.97	23.68	111.21	46.69	126.00	62.03 to 105.00	339,438	234,116

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	12	68.82	76.70	68.97	23.68	111.21	46.69	126.00	62.03 to 105.00	339,438	234,116
_____ALL_____	12	68.82	76.70	68.97	23.68	111.21	46.69	126.00	62.03 to 105.00	339,438	234,116

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
_____Grass_____											
County	10	71.41	81.83	72.98	22.08	112.13	62.03	126.00	63.00 to 110.10	337,345	246,192
Blank	10	71.41	81.83	72.98	22.08	112.13	62.03	126.00	63.00 to 110.10	337,345	246,192
_____ALL_____	12	68.82	76.70	68.97	23.68	111.21	46.69	126.00	62.03 to 105.00	339,438	234,116

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57 Logan

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

AGRICULTURAL - RANDOM INCLUDE

Date Range: 7/1/2007 To 6/30/2010   Posted on: 3/12/2011

Number of Sales : 12	MEDIAN : 69	COV : 31.29	95% Median C.I. : 62.03 to 105.00
Total Sales Price : 4,128,450	WGT. MEAN : 69	STD : 24.00	95% Wgt. Mean C.I. : 50.83 to 87.12
Total Adj. Sales Price : 4,073,250	MEAN : 77	Avg. Abs. Dev : 16.30	95% Mean C.I. : 61.45 to 91.95
Total Assessed Value : 2,809,394			
Avg. Adj. Sales Price : 339,438	COD : 23.68	MAX Sales Ratio : 126.00	
Avg. Assessed Value : 234,116	PRD : 111.21	MIN Sales Ratio : 46.69	*Printed:3/13/2011 3:54:19PM*

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
_____Grass_____											
County	10	71.41	81.83	72.98	22.08	112.13	62.03	126.00	63.00 to 110.10	337,345	246,192
Blank	10	71.41	81.83	72.98	22.08	112.13	62.03	126.00	63.00 to 110.10	337,345	246,192
_____ALL_____	12	68.82	76.70	68.97	23.68	111.21	46.69	126.00	62.03 to 105.00	339,438	234,116

57 Logan

AGRICULTURAL - RANDOM EXCLUDE

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PAD 2011 R&O Statistics (Using 2011 Values)
Qualified
Date Range: 7/1/2007 To 6/30/2010   Posted on: 2/17/2011

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Number of Sales : 26	MEDIAN : 69	COV : 40.51	95% Median C.I. : 58.85 to 90.00
Total Sales Price : 7,256,348	WGT. MEAN : 72	STD : 31.75	95% Wgt. Mean C.I. : 61.16 to 83.35
Total Adj. Sales Price : 7,166,148	MEAN : 78	Avg. Abs. Dev : 22.19	95% Mean C.I. : 65.54 to 91.20
Total Assessed Value : 5,177,921			
Avg. Adj. Sales Price : 275,621	COD : 32.24	MAX Sales Ratio : 181.96	
Avg. Assessed Value : 199,151	PRD : 108.46	MIN Sales Ratio : 37.28	*Printed:3/13/2011 3:54:21PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-07 To 30-SEP-07	1	126.00	126.00	126.00	00.00	100.00	126.00	126.00	N/A	80,000	100,800
01-OCT-07 To 31-DEC-07	2	65.85	65.85	69.52	10.63	94.72	58.85	72.85	N/A	175,910	122,301
01-JAN-08 To 31-MAR-08	5	62.03	57.88	57.83	14.57	100.09	37.28	73.29	N/A	472,214	273,097
01-APR-08 To 30-JUN-08	1	44.33	44.33	44.33	00.00	100.00	44.33	44.33	N/A	400,000	177,318
01-JUL-08 To 30-SEP-08	2	67.64	67.64	67.64	00.00	100.00	67.64	67.64	N/A	220,000	148,800
01-OCT-08 To 31-DEC-08	1	55.38	55.38	55.38	00.00	100.00	55.38	55.38	N/A	238,800	132,250
01-JAN-09 To 31-MAR-09	3	57.27	62.05	70.07	11.23	88.55	54.80	74.09	N/A	263,922	184,919
01-APR-09 To 30-JUN-09	4	90.24	90.15	93.09	21.69	96.84	61.54	118.59	N/A	175,000	162,905
01-JUL-09 To 30-SEP-09	3	110.00	120.65	120.23	33.93	100.35	70.00	181.96	N/A	222,687	267,733
01-OCT-09 To 31-DEC-09	1	90.00	90.00	90.00	00.00	100.00	90.00	90.00	N/A	481,632	433,468
01-JAN-10 To 31-MAR-10	2	105.00	105.00	105.00	00.00	100.00	105.00	105.00	N/A	96,000	100,800
01-APR-10 To 30-JUN-10	1	46.69	46.69	46.69	00.00	100.00	46.69	46.69	N/A	461,000	215,224
_____Study Yrs_____											
01-JUL-07 To 30-JUN-08	9	62.03	65.72	59.14	25.23	111.13	37.28	126.00	44.33 to 73.29	354,765	209,801
01-JUL-08 To 30-JUN-09	10	67.64	73.74	75.38	21.32	97.82	54.80	118.59	55.38 to 100.85	217,057	163,623
01-JUL-09 To 30-JUN-10	7	105.00	101.24	91.72	25.89	110.38	46.69	181.96	46.69 to 181.96	257,527	236,213
_____Calendar Yrs_____											
01-JAN-08 To 31-DEC-08	9	62.03	58.27	57.35	14.46	101.60	37.28	73.29	44.33 to 67.64	382,208	219,184
01-JAN-09 To 31-DEC-09	11	79.63	90.79	92.49	32.39	98.16	54.80	181.96	57.27 to 118.59	240,133	222,095
_____ALL_____	26	68.82	78.37	72.26	32.24	108.46	37.28	181.96	58.85 to 90.00	275,621	199,151

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	26	68.82	78.37	72.26	32.24	108.46	37.28	181.96	58.85 to 90.00	275,621	199,151
_____ALL_____	26	68.82	78.37	72.26	32.24	108.46	37.28	181.96	58.85 to 90.00	275,621	199,151

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	44.33	44.33	44.33	00.00	100.00	44.33	44.33	N/A	400,000	177,318
Blank	1	44.33	44.33	44.33	00.00	100.00	44.33	44.33	N/A	400,000	177,318
_____Grass_____											
County	19	72.85	81.12	76.91	25.27	105.47	53.82	126.00	62.03 to 105.00	270,303	207,888
Blank	19	72.85	81.12	76.91	25.27	105.47	53.82	126.00	62.03 to 105.00	270,303	207,888
_____ALL_____	26	68.82	78.37	72.26	32.24	108.46	37.28	181.96	58.85 to 90.00	275,621	199,151

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57 Logan

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PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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AGRICULTURAL - RANDOM EXCLUDE

Date Range: 7/1/2007 To 6/30/2010   Posted on: 2/17/2011

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Total Assessed Value : 5,177,921			
Avg. Adj. Sales Price : 275,621	COD : 32.24	MAX Sales Ratio : 181.96	
Avg. Assessed Value : 199,151	PRD : 108.46	MIN Sales Ratio : 37.28	*Printed:3/13/2011 3:54:21PM*

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	58.81	84.22	67.21	73.81	125.31	37.28	181.96	N/A	298,207	200,419
Blank	4	58.81	84.22	67.21	73.81	125.31	37.28	181.96	N/A	298,207	200,419
_____Grass_____											
County	20	71.43	79.93	76.40	25.58	104.62	53.82	126.00	62.03 to 100.85	263,676	201,439
Blank	20	71.43	79.93	76.40	25.58	104.62	53.82	126.00	62.03 to 100.85	263,676	201,439
_____ALL_____	26	68.82	78.37	72.26	32.24	108.46	37.28	181.96	58.85 to 90.00	275,621	199,151

A. Agricultural Land

Logan County is part of a large expanse of sand-dune area known as the Nebraska Sand Hills which is the primary recharge area for the Ogallala aquifer that underlies the region. The land use make up of the county is 87% grass, 7% irrigated, and 5% dry land. This county consists primarily of large ranches, range management is crucial to support livestock and good conservation practices are imperative to protect the fragile soils; when left with no vegetation blowing and eroding of the land will occur. The South Loup River flows into the southern part of the county and the cropland can be observed in this region. Logan County is included in the Upper Loup Natural Resource District, there is a small area that has moratoriums and restrictions, but part of the district has a 2500 acre annual new well maximum. The primary roads through Logan County are highway 83 running north to south and highway 92 running east to west.

To determine the qualification of a sale, the various responsibilities of an ex officio assessor are useful. The Logan County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. The assessor is aware of such things as special financing arrangements or foreclosure filings, and the opportunity exists to visit with professionals doing deed research or filing legal documents, and to visit with taxpayers. Response to sales verification forms has been poor so phone interviews will be done when possible. Occasionally on-site reviews will be done while doing pickup work.

Since the county is very homogenous in makeup, no market areas have been created. A review of the agricultural sales over the three year study period indicate 0 sales occurred from 7/1/07 to 6/30/08, 4 occurred from 7/1/08 to 6/30/09 and 1 occurred from 7/1/09 to 6/30/10. The number of agricultural sales in this county is limited; the shortage of supply causes an erratic market. Over the years sales prices in this area are not linear, other things are affecting the sale amount. My analysis was more about the most probable selling price. Forces of motivation are at play on individual sales that go beyond the production capability of the soil; and these motivations may not be the same on each sale.

In determining the level of value and the quality of assessment within and across county lines three measurement tests were reviewed: the first, being the base sample method which is an analysis of only the sales within Logan County. With only 5 sales in the analysis the sample is too small and would be considered unreliable. The second test is an analysis of the sales in Logan County with the inclusion of a minimum number of sales from surrounding counties with similar soils, land use makeup, and topography. Most of Logan County would be subject to the same market as other sand hill counties if the supply of land were available. The same would apply to the southwest portion of Logan County that is made up primarily of crop land and is comparable to parts of Custer and Lincoln counties. In an attempt to find both grass and crop land sales the search was extended out twelve miles.

From a pool of twenty one sales (9 in year one, 6 in year two, 6 in year three) four were randomly chosen to bring into the first year, none were selected for the second year, and three were included in the third year. The reliability of the sample was increased with the inclusion of seven more sales and the sample was proportionate and representative of the county, and

the minimum sale threshold was met.

The third test was to bring in as many sales from the pool as possible to maintain a proportionate and representative sample and to meet the 10% threshold between study years. Therefore, in this instance all sales within the twelve miles were brought into the analysis. The sales file was not distorted with the inclusion of these sales, there is a proportionate distribution of sales among each year of the study period, the sample is considered adequate to be statistically reliable, and there continues to be a reasonable representation of the land use in Logan County.

When observing tests 2 and 3 the coefficient of dispersion (COD) appears to be disconcerting, the recommended COD for agricultural land should be less than 20 as published by the International Association of Assessing Officers in the Standard on Ratio Studies. However, after close examination of the of the subclasses Majority Land Use (MLU) greater than 95% and greater than 80% strata Grass, one will see that the COD, while still not within the standard, is improved in both subsets and it appears those sales with irrigated acres are affecting the qualitative measure.

After analyzing the agricultural land market the assessor adjusted the grass value by 2%, this action moved the overall median to within the acceptable statutory range of 69 to 75%.

Based on all available information consideration will be given to the subclass Majority Land Use (MLU) greater than 95% strata Grass, as the basis for determining the level of value. Logan County is 87% grass and considered an integral part of the Nebraska sand hills. Since the number of sales across the sand hills depends on the supply of land, most of the sand hills appear to be subject to the same motivational factors driving the market in this region. Many of the sales are shared between the counties to develop reliability in their data and make well informed decisions that will create uniform and proportionate assessments. In most cases the three tests of measurement are supportive of one another if sample size is adequate, this can be demonstrated in tests 2 and 3. The base with only 3 grassland sales did not meet the statutory level after the minimal change of 2%. A level of value based on an adequate sample of ten sales (subclass MLU >95% strata grass) would be a better reflection of the minimal assessment actions taken.

Based on the consideration of all available information, the level of value is determined to be 71% of market value for the agricultural land class of property. It is believed the assessments are uniform and proportionate within Logan County.

There will be no non binding recommendations made for the agricultural class of property.

B. Analysis of Sales Verification

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

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

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

C. Measures of Central Tendency

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

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

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

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

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

D. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.
For newer and fairly homogeneous areas: a COD of 10 or less.
Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

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

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

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

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

Total Real Property Sum Lines 17, 25, & 30	Records : 1,463	Value : 165,438,782	Growth 299,201	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	159,943	0	0	6	1,425	78	161,368	
02. Res Improve Land	164	822,733	0	0	33	664,558	197	1,487,291	
03. Res Improvements	165	7,584,609	0	0	33	3,232,880	198	10,817,489	
04. Res Total	237	8,567,285	0	0	39	3,898,863	276	12,466,148	253,582
% of Res Total	85.87	68.72	0.00	0.00	14.13	31.28	18.87	7.54	84.75
05. Com UnImp Land	6	53,887	0	0	0	0	6	53,887	
06. Com Improve Land	34	132,178	0	0	2	52,184	36	184,362	
07. Com Improvements	34	1,123,665	0	0	2	492,849	36	1,616,514	
08. Com Total	40	1,309,730	0	0	2	545,033	42	1,854,763	0
% of Com Total	95.24	70.61	0.00	0.00	4.76	29.39	2.87	1.12	0.00
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	237	8,567,285	0	0	39	3,898,863	276	12,466,148	253,582
% of Res & Rec Total	85.87	68.72	0.00	0.00	14.13	31.28	18.87	7.54	84.75
Com & Ind Total	40	1,309,730	0	0	2	545,033	42	1,854,763	0
% of Com & Ind Total	95.24	70.61	0.00	0.00	4.76	29.39	2.87	1.12	0.00
17. Taxable Total	277	9,877,015	0	0	41	4,443,896	318	14,320,911	253,582
% of Taxable Total	87.11	68.97	0.00	0.00	12.89	31.03	21.74	8.66	84.75

Schedule II : Tax Increment Financing (TIF)

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

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

Schedule III : Mineral Interest Records

Mineral Interest	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	14	860	14	860	0
25. Total	0	0	0	0	14	860	14	860	0

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value
27. Ag-Vacant Land	0	0	0	0	934	112,880,594	934	112,880,594
28. Ag-Improved Land	0	0	0	0	187	25,200,987	187	25,200,987
29. Ag Improvements	0	0	0	0	197	13,035,430	197	13,035,430
30. Ag Total							1,131	151,117,011

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban		
	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			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	4.00	20,000	3	4.00	20,000	
32. HomeSite Improv Land	146	161.00	805,000	146	161.00	805,000	
33. HomeSite Improvements	153	159.00	10,396,977	153	159.00	10,396,977	45,619
34. HomeSite Total				**156**	**165.00**	**11,221,977**	
35. FarmSite UnImp Land	4	4.00	2,000	4	4.00	2,000	
36. FarmSite Improv Land	175	182.00	95,500	175	182.00	95,500	
37. FarmSite Improvements	182	0.00	2,638,453	182	0.00	2,638,453	0
38. FarmSite Total				**186**	**186.00**	**2,735,953**	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**342**	**351.00**	**13,957,930**	**45,619**

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban				SubUrban		
	Records	Acres	Value		Records	Acres	Value
42. Game & Parks	0	0.00	0		0	0.00	0

	Rural				Total		
	Records	Acres	Value		Records	Acres	Value
42. Game & Parks	0	0.00	0		0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban				SubUrban		
	Records	Acres	Value		Records	Acres	Value
43. Special Value	0	0.00	0		0	0.00	0
44. Recapture Value N/A	0	0.00	0		0	0.00	0

	Rural				Total		
	Records	Acres	Value		Records	Acres	Value
43. Special Value	0	0.00	0		0	0.00	0
44. Market Value	0	0	0		0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail   Market Area   1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,854.50	18.21%	5,582,675	18.75%	1,150.00
47. 2A1	3,981.87	14.94%	4,579,152	15.38%	1,150.00
48. 2A	3,880.02	14.55%	4,268,022	14.34%	1,100.00
49. 3A1	2,243.01	8.41%	2,467,311	8.29%	1,100.00
50. 3A	2,654.71	9.96%	2,920,181	9.81%	1,100.00
51. 4A1	5,386.69	20.21%	5,925,359	19.91%	1,100.00
52. 4A	3,659.33	13.73%	4,025,263	13.52%	1,100.00
53. Total	26,660.13	100.00%	29,767,963	100.00%	1,116.57
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,847.27	23.19%	2,192,943	33.03%	570.00
56. 2D1	1,306.24	7.87%	574,746	8.66%	440.00
57. 2D	2,009.73	12.11%	793,845	11.96%	395.00
58. 3D1	2,379.70	14.34%	844,795	12.72%	355.00
59. 3D	1,236.51	7.45%	401,868	6.05%	325.00
60. 4D1	3,997.03	24.09%	1,259,065	18.96%	315.00
61. 4D	1,816.36	10.95%	572,154	8.62%	315.00
62. Total	16,592.84	100.00%	6,639,416	100.00%	400.14
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,242.19	0.39%	391,292	0.39%	315.00
65. 2G1	1,993.90	0.62%	628,081	0.62%	315.00
66. 2G	4,453.69	1.39%	1,402,913	1.39%	315.00
67. 3G1	865.26	0.27%	272,557	0.27%	315.00
68. 3G	11,077.06	3.46%	3,489,276	3.46%	315.00
69. 4G1	27,479.39	8.59%	8,656,022	8.59%	315.00
70. 4G	272,626.56	85.27%	85,877,385	85.27%	315.00
71. Total	319,738.05	100.00%	100,717,526	100.00%	315.00
Irrigated Total	26,660.13	7.30%	29,767,963	21.70%	1,116.57
Dry Total	16,592.84	4.54%	6,639,416	4.84%	400.14
Grass Total	319,738.05	87.53%	100,717,526	73.43%	315.00
72. Waste	2,262.17	0.62%	33,933	0.02%	15.00
73. Other	48.54	0.01%	243	0.00%	5.01
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	365,301.73	100.00%	137,159,081	100.00%	375.47

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	26,660.13	29,767,963	26,660.13	29,767,963
77. Dry Land	0.00	0	0.00	0	16,592.84	6,639,416	16,592.84	6,639,416
78. Grass	0.00	0	0.00	0	319,738.05	100,717,526	319,738.05	100,717,526
79. Waste	0.00	0	0.00	0	2,262.17	33,933	2,262.17	33,933
80. Other	0.00	0	0.00	0	48.54	243	48.54	243
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	**0.00**	**0**	**0.00**	**0**	**365,301.73**	**137,159,081**	**365,301.73**	**137,159,081**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	26,660.13	7.30%	29,767,963	21.70%	1,116.57
Dry Land	16,592.84	4.54%	6,639,416	4.84%	400.14
Grass	319,738.05	87.53%	100,717,526	73.43%	315.00
Waste	2,262.17	0.62%	33,933	0.02%	15.00
Other	48.54	0.01%	243	0.00%	5.01
Exempt	0.00	0.00%	0	0.00%	0.00
Total	**365,301.73**	**100.00%**	**137,159,081**	**100.00%**	**375.47**

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

57   Logan

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	12,216,144	12,466,148	250,004	2.05%	253,582	-0.03%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,325,197	11,221,977	-103,220	-0.91%	45,619	-1.31%
04. Total Residential (sum lines 1-3)	23,541,341	23,688,125	146,784	0.62%	299,201	-0.65%
05. Commercial	1,854,763	1,854,763	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	2,694,205	2,735,953	41,748	1.55%	0	1.55%
08. Minerals	860	860	0	0.00	0	0.00
09. Total Commercial (sum lines 5-8)	4,549,828	4,591,576	41,748	0.92%	0	0.92%
10. Total Non-Agland Real Property	28,091,169	28,279,701	188,532	0.67%	299,201	-0.39%
11. Irrigated	29,207,484	29,767,963	560,479	1.92%		
12. Dryland	6,772,502	6,639,416	-133,086	-1.97%		
13. Grassland	99,163,640	100,717,526	1,553,886	1.57%		
14. Wasteland	33,933	33,933	0	0.00%		
15. Other Agland	243	243	0	0.00%		
16. Total Agricultural Land	135,177,802	137,159,081	1,981,279	1.47%		
17. Total Value of all Real Property	163,268,971	165,438,782	2,169,811	1.33%	299,201	1.15%
(Locally Assessed)						

June 17, 2010

Three Year Plan of Assessment
Logan County, Nebraska
Pat Harvey, County Clerk ex-officio Assessor

Logan County has 276 residential properties, 41 Commercial Properties and 1134 agricultural properties. There are an estimated 165 personal property filings each year and estimated 25 homestead exemption.

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

The Assessor keeps a procedure manual that has the plan for updating values, adding new property, areas to work on for the following assessment year and making sure that the level of value is uniform and proportionate 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 descriptions.

Aerials were taken 2001-2002. Actions that were completed for 2010 are as follows: Agland values were adjusted according to sales in the sales study period. No change for Gandy Village lots for 2010. Gandy Commercial lot values for 2010 weren't changed from 2007. No change for Stapleton Village lots for 2010. Stapleton Commercial land values were not changed in 2010. Rural Commercial land remained the same as 2007. 2009 Depreciation schedule was used for residential property rural, Stapleton Village and Gandy Village. 2008 Marshall Swift Pricing for Rural, Gandy Village and Stapleton was used for 2010. 2008 Marshall Swift pricing, with 2009 depreciation for rural outbuildings. Used the lump sum values developed for 2009, for improvements that are not included on Marshall Swift Pricing. 2006 Depreciation schedule for Mobile Homes located in rural and villages was used for 2010. Ag sites for 4000 were not changed. Rural Ag sites 4500 for 2009 were redefined and revalued same value that was used in 2009 was used for 2010.

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 2010 we plan to review Stapleton and Gandy Village properties. In 2009 we did implement new numerical soil conversion. We started our GIS work with Grant received from State of Nebraska hope to have it finished by October 2010. In 2010-2012 we plan to drive the County and review all property. Work on the Assessors record files. Study

depreciation for residential property rural and villages. Outbuilding depreciation will be reviewed. Study Agland.

We have completed new data and updating our Marshall and Swift pricing for 2009.

We will work on updating and adding aerials and pictures to the Terrascan files in 2011-2012. We are going to review quality and condition classifications for improved residential property in 2011.

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.

We have the Terrascan Cama package for Marshal Swift; we have completed entering data and sketching rural residential property. We are updating our computer system.

Pat Harvey
Logan County Assessor

2011 Assessment Survey for Logan County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	1
2.	**Appraiser(s) on staff:**
	0
3.	**Other full-time employees:**
	0
4.	**Other part-time employees:**
	0
5.	**Number of shared employees:**
	0
6.	**Assessor's requested budget for current fiscal year:**
	$ 56,749.60
7.	**Adopted budget, or granted budget if different from above:**
	Same
8.	**Amount of the total budget set aside for appraisal work:**
	$14,550
9.	**Appraisal/Reappraisal budget, if not part of the total budget:**
	None
10.	**Part of the budget that is dedicated to the computer system:**
	$4,000
11.	**Amount of the total budget set aside for education/workshops:**
	$2,600
12.	**Other miscellaneous funds:**
	None
13.	**Amount of last year's budget not used:**
	$27,177.23

B. Computer, Automation Information and GIS

1.	**Administrative software:**
	TerraScan
2.	**CAMA software:**
	TerraScan
3.	**Are cadastral maps currently being used?**
	Yes
4.	**If so, who maintains the Cadastral Maps?**
	Assessor
5.	**Does the county have GIS software?**
	Yes
6.	**Who maintains the GIS software and maps?**
	GIS Western Resources
7.	**Personal Property software:**
	TerraScan

C. Zoning Information

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

D. Contracted Services

1.	**Appraisal Services:**
	Larry Rexroth – is hired on an as needed basis.
2.	**Other services:**
	GIS mapping through – GIS Western Resources, Inc/Dale Hanna

2011 Certification for Logan County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Logan County Assessor.

Dated this 11th day of April, 2011.

Ruth A. Sorensen
Property Tax Administrator

Map Section

Valuation History