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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

LOGAN COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled 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 "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Jennifer Nichol森, Logan County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. 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 generally accepted mass appraisal techniques 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 for 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 the assessment performance of the county assessor, the Division teammates 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 values 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 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 the recognition by IAAO 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.

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.

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. This chart and the analyses of factors impacting the COD are considered 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 confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 generally accepted mass appraisal techniques. 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.

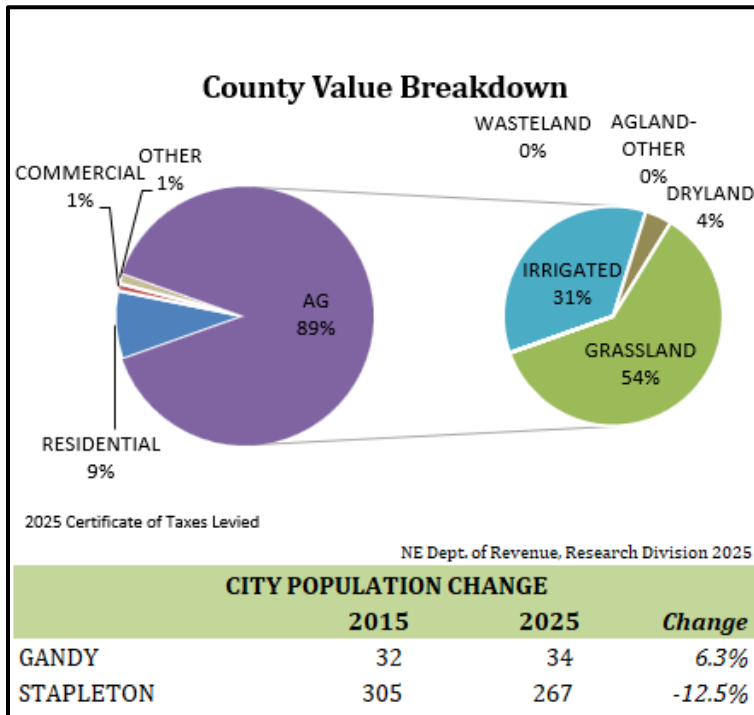
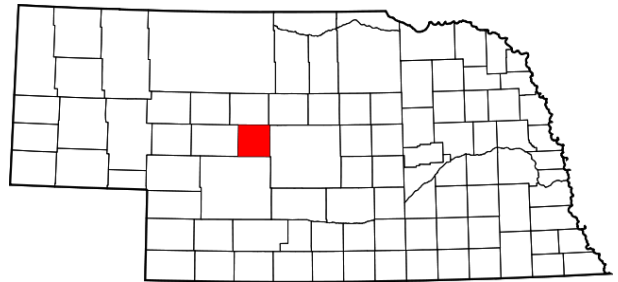
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 571 square miles, Logan County has 694 residents, a 4% population decrease over the 2020 US Census.¹ The report indicates that 79% of county housing is owner occupied and 88% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$95,008.²



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 a total employment figure of 59. This represents a 19% decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's overall valuation base. Grassland makes up the majority of the agricultural land in the county. Logan County is included in the Upper Loup Natural Resources District (NRD).

¹ *QuickFacts Logan County, Nebraska* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/logancountynebraska>

² *Average residential value*. (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Logan County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

A review of the sales verification and qualification processes of the county assessor was conducted. The usability rate of the residential class is slightly below the statewide average. The county assessor’s office utilizes sales questionnaires for each transaction to assist in determining if a sale is arm’s-length transaction. Comments for non-qualified sales were reviewed and appear adequate. All arm’s-length sales of the residential class were made available for measurement purposes.

Due to the limited number of parcels and lack of economic differences in the county, the residential class only warrants one valuation group. The county is in compliance with the six-year inspection and review cycle. The last physical review was conducted in 2020 with the assistance of a contract appraisal firm with the next inspecting scheduled for next year. The valuation methodology is on file.

2026 Residential Assessment Details for Logan County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Stapleton, Gandy and Rural Residential	2023	2018	2023	2020	
Additional comments: Pick-up work was completed for the current assessment year. Will update costing in Residential this year. * = assessment action for current year						

Description of Analysis

For the current study period, the residential class in Logan County consists of 13 qualified sales. The median, COD and PRD are in acceptable range. The mean and weighted mean are low and are impacted by three low base ratios that occur at various price levels.

The comparison of the value changes between the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates values changed in a manner consistent with the assessment actions reported by the county assessor.

2026 Residential Correlation for Logan County

Equalization and Quality of Assessment

Based on the analysis and the assessment practices review, the quality of the assessment of residential property in Logan County complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the residential property in Logan County is 93%.

2026 Commercial Correlation for Logan County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification processes for Logan County were reviewed. Given the low number of sales, a review of the sales roster was conducted which indicated that all arm’s-length transactions were made available for measurement purposes.

With less than 40 improved commercial parcels, only one valuation group is warranted for the commercial class. The county assessor complies with the six-year inspection and review cycle, last being completed in 2020.

2026 Commercial Assessment Details for Logan County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	2021	2016	2009	2020	
Additional comments: Pick-up work was completed.						
* = assessment action for current year						

Description of Analysis

For the current study period, the commercial class in Logan County consists of one sale for measurement purposes. The limited number of commercial parcels and low volume of sales dictates that a level of value is only achieved through analysis of the assessment practices of the county assessor. A complete commercial revaluation is planned for the 2027 assessment year.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that only routine maintenance was completed for the current assessment year, as reported by the county assessor.

2026 Commercial Correlation for Logan County

Equalization and Quality of Assessment

A review of the county assessor's assessment practices indicates that the commercial property class in Logan County is equalized, and the quality of assessment complies with generally accepted mass appraisal techniques.

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.

2026 Agricultural Correlation for Logan County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification procedures were reviewed with the county assessor. Sales questionnaires are used to verify sales transactions. The usability rate is below the statewide average. However, review of the comments of the disqualified sales determined that all arm's-length transactions are being used.

The majority of Logan County is Valentine Sand soils, however, the southern portion does contain superior soils; the county assessor's land use and Land Capability Group (LCG) structure adequately account for valuation differences, so that one market area is suitable for Logan County. A minimal number of acres are enrolled in government programs in the county; the county assessor has attempted to identify and inventory them. Two feedlots in the county have been identified as intensive use.

Agricultural homes and outbuildings are physically inspected by a contract appraiser at the same time as rural residential parcels. Land use is inspected utilizing updated aerial imagery. The county assessor complies with the six-year inspection and review requirements within the class.

2026 Agricultural Assessment Details for Logan County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2021	2018	2021	2021	
AB DW	Agricultural dwellings	2021	2018	2021	2021	
Additional comments: Pick-up work was completed. * = assessment action for current year						

2026 Agricultural Correlation for Logan County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Logan County is very homogeneous in geography and soil characteristics.	2021	12% Increase to Grass
<u>Additional comments:</u> *= assessment action for current year			

Description of Analysis

Review of the statistical sample for the agricultural class shows 10 qualified sales for the study period. All measures of central tendency and the COD are within prescribed parameters. Analysis of the 80% Majority Land Use (MLU) substrata shows sales within the irrigated land and grassland subclasses and have a median in range.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same appraisal methods of the rural residential parcels and are equalized. The review of the assessment practices in Logan County indicates that land values are assessed uniformly and the quality of assessment of the agricultural class of property adheres to generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	3	70.41	69.74	69.29	05.10	100.65
1	3	70.41	69.74	69.29	05.10	100.65
<u>Grass</u>						
County	7	69.15	72.08	69.13	13.80	104.27
1	7	69.15	72.08	69.13	13.80	104.27
<u>ALL</u>	<u>10</u>	69.78	71.38	69.17	11.29	103.20

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Logan County is 70%.

2026 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Logan County

Residential Real Property - Current

Number of Sales	13	Median	93.42
Total Sales Price	\$1,490,000	Mean	87.63
Total Adj. Sales Price	\$1,490,000	Wgt. Mean	87.61
Total Assessed Value	\$1,305,341	Average Assessed Value of the Base	\$59,303
Avg. Adj. Sales Price	\$114,615	Avg. Assessed Value	\$100,411

Confidence Interval - Current

95% Median C.I	58.47 to 100.33
95% Wgt. Mean C.I	76.20 to 99.02
95% Mean C.I	75.84 to 99.42
% of Value of the Class of all Real Property Value in the County	4.42
% of Records Sold in the Study Period	4.10
% of Value Sold in the Study Period	6.94

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	10	93	92.89
2024	13	94	93.89
2023	22	93	92.67
2022	18	99	98.70

2026 Commission Summary for Logan County

Commercial Real Property - Current

Number of Sales	1	Median	57.70
Total Sales Price	\$65,000	Mean	57.70
Total Adj. Sales Price	\$65,000	Wgt. Mean	57.70
Total Assessed Value	\$37,508	Average Assessed Value of the Base	\$79,255
Avg. Adj. Sales Price	\$65,000	Avg. Assessed Value	\$37,508

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	0.86
% of Records Sold in the Study Period	2.17
% of Value Sold in the Study Period	1.03

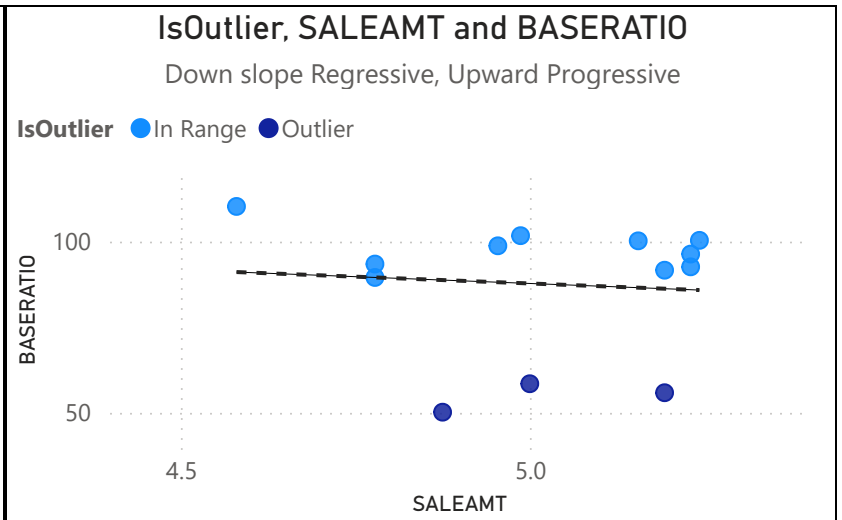
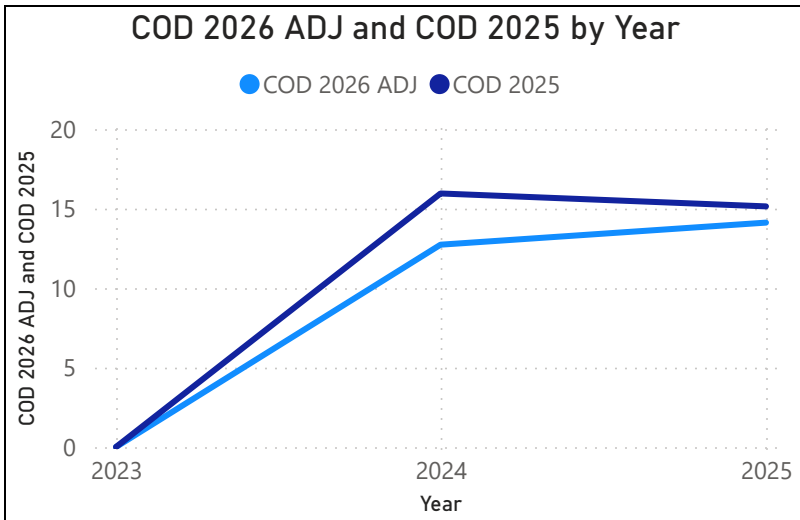
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	5	100	19.28
2024	1	100	133.44
2023	0	100	00.00
2022	1	100	245.39

Logan Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	13	93.42	84.11	11.06%	87.63	80.17	9.30%	87.61	79.79	9.80%
Total	13	93.42	84.11	11.06%	87.63	80.17	9.30%	87.61	79.79	9.80%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	13	13.94	17.10	-18.44%	100.02	100.48	-0.45%	50.17	47.81	4.92%	110.24	111.57	-1.19%
Total	13	13.94	17.10	-18.44%	100.02	100.48	-0.45%	50.17	47.81	4.92%	110.24	111.57	-1.19%



57 Logan
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13
Total Sales Price : 1,490,000
Total Adj. Sales Price : 1,490,000
Total Assessed Value : 1,305,341
Avg. Adj. Sales Price : 114,615
Avg. Assessed Value : 100,411

MEDIAN : 93
WGT. MEAN : 88
MEAN : 88
COD : 13.95
PRD : 100.02

COV : 22.26
STD : 19.51
Avg. Abs. Dev : 13.03
MAX Sales Ratio : 110.24
MIN Sales Ratio : 50.17

95% Median C.I. : 58.47 to 100.33
95% Wgt. Mean C.I. : 76.20 to 99.02
95% Mean C.I. : 75.84 to 99.42

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	1	110.24	110.24	110.24	00.00	100.00	110.24	110.24	N/A	38,000	41,890	
01-JAN-24 To 31-MAR-24	2	96.40	96.40	96.07	03.94	100.34	92.60	100.20	N/A	156,500	150,351	
01-APR-24 To 30-JUN-24	1	96.33	96.33	96.33	00.00	100.00	96.33	96.33	N/A	170,000	163,762	
01-JUL-24 To 30-SEP-24	1	55.84	55.84	55.84	00.00	100.00	55.84	55.84	N/A	156,000	87,118	
01-OCT-24 To 31-DEC-24												
01-JAN-25 To 31-MAR-25												
01-APR-25 To 30-JUN-25	1	50.17	50.17	50.17	00.00	100.00	50.17	50.17	N/A	75,000	37,624	
01-JUL-25 To 30-SEP-25	7	93.42	90.54	91.36	09.36	99.10	58.47	101.70	58.47 to 101.70	105,429	96,321	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	5	96.33	91.04	87.66	12.87	103.86	55.84	110.24	N/A	135,400	118,694	
01-OCT-24 To 30-SEP-25	8	92.52	85.49	87.56	14.11	97.64	50.17	101.70	50.17 to 101.70	101,625	88,984	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	4	94.47	86.24	86.32	12.72	99.91	55.84	100.20	N/A	159,750	137,896	
<u>ALL</u>	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411	
<u>ALL</u>	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411	
06												
07												
<u>ALL</u>	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411	

57 Logan
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13
 Total Sales Price : 1,490,000
 Total Adj. Sales Price : 1,490,000
 Total Assessed Value : 1,305,341
 Avg. Adj. Sales Price : 114,615
 Avg. Assessed Value : 100,411

MEDIAN : 93
 WGT. MEAN : 88
 MEAN : 88
 COD : 13.95
 PRD : 100.02

COV : 22.26
 STD : 19.51
 Avg. Abs. Dev : 13.03
 MAX Sales Ratio : 110.24
 MIN Sales Ratio : 50.17

95% Median C.I. : 58.47 to 100.33
 95% Wgt. Mean C.I. : 76.20 to 99.02
 95% Mean C.I. : 75.84 to 99.42

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411
Greater Than 14,999	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411
Greater Than 29,999	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	110.24	110.24	110.24	00.00	100.00	110.24	110.24	N/A	38,000	41,890
60,000 TO 99,999	5	93.42	86.71	87.67	13.01	98.90	50.17	101.70	N/A	76,400	66,978
100,000 TO 149,999	2	79.34	79.34	83.02	26.30	95.57	58.47	100.20	N/A	121,500	100,874
150,000 TO 249,999	5	92.60	87.34	87.89	10.63	99.37	55.84	100.33	N/A	165,400	145,362
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	13	93.42	87.63	87.61	13.95	100.02	50.17	110.24	58.47 to 100.33	114,615	100,411

Logan Preliminary Statistics Comparison To R&O Statistics

		Median			Mean			Weighted Mean		
VAL GRP	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	1	57.70	41.06	40.54%	57.70	41.06	40.54%	57.70	41.06	40.54%
Total	1	57.70	41.06	40.54%	57.70	41.06	40.54%	57.70	41.06	40.54%

		COD			PRD			MIN			MAX		
VAL GRP	Count	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	1	0.00	0.00	0.00%	100.00	100.00	40.54%	57.70	41.06	40.54%	57.70	41.06	40.54%
Total	1	0.00	0.00	0.00%	100.00	100.00	40.54%	57.70	41.06	40.54%	57.70	41.06	40.54%

57 Logan
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 1
Total Sales Price : 65,000
Total Adj. Sales Price : 65,000
Total Assessed Value : 37,508
Avg. Adj. Sales Price : 65,000
Avg. Assessed Value : 37,508

MEDIAN : 58
WGT. MEAN : 58
MEAN : 58
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 57.70
MIN Sales Ratio : 57.70

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

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24											
01-OCT-24 To 30-SEP-25	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23											
01-JAN-24 To 31-DEC-24											
<u>ALL</u>	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508

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	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
<u>ALL</u>	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508

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	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
04											
<u>ALL</u>	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508

57 Logan
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 1
Total Sales Price : 65,000
Total Adj. Sales Price : 65,000
Total Assessed Value : 37,508
Avg. Adj. Sales Price : 65,000
Avg. Assessed Value : 37,508

MEDIAN : 58
WGT. MEAN : 58
MEAN : 58
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 57.70
MIN Sales Ratio : 57.70

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

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
Greater Than 14,999	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
Greater Than 29,999	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508

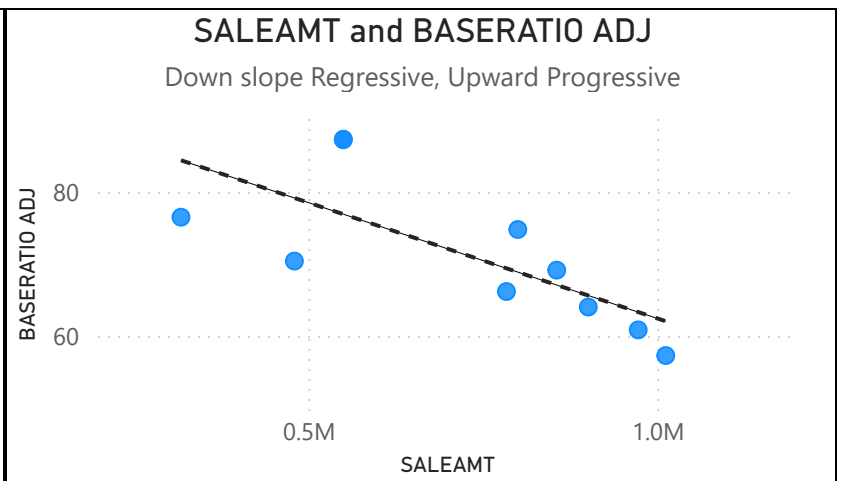
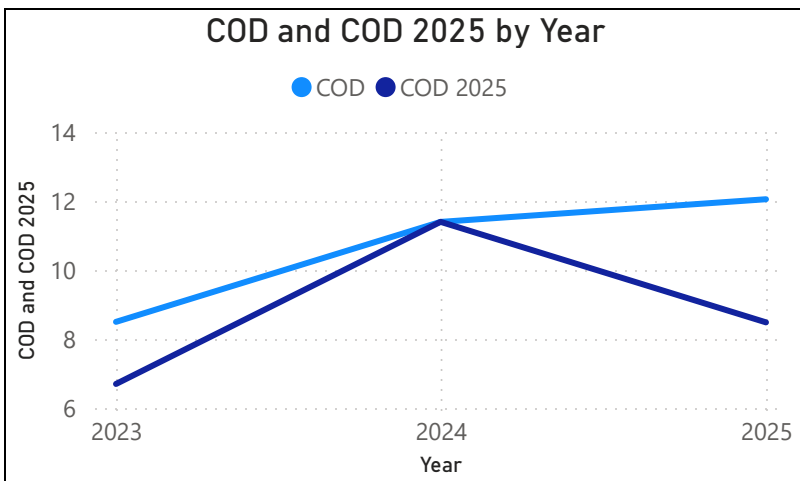
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
353	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508
ALL	1	57.70	57.70	57.70	00.00	100.00	57.70	57.70	N/A	65,000	37,508

Logan Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	10	69.78	66.22	5.36%	71.38	67.10	6.37%	69.17	65.37	5.82%
Total	10	69.78	66.22	5.36%	71.38	67.10	6.37%	69.17	65.37	5.82%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	10	11.29	10.42	8.41%	103.19	102.65	0.52%
Total	10	11.29	10.42	8.41%	103.19	102.65	0.52%



57 Logan
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 10
Total Sales Price : 6,998,762
Total Adj. Sales Price : 6,998,762
Total Assessed Value : 4,841,251
Avg. Adj. Sales Price : 699,876
Avg. Assessed Value : 484,125

MEDIAN : 70
WGT. MEAN : 69
MEAN : 71
COD : 11.29
PRD : 103.20

COV : 14.32
STD : 10.22
Avg. Abs. Dev : 07.88
MAX Sales Ratio : 87.34
MIN Sales Ratio : 57.29

95% Median C.I. : 60.85 to 87.25
95% Wgt. Mean C.I. : 61.16 to 77.18
95% Mean C.I. : 64.07 to 78.69

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	60.66	60.66	60.35	05.56	100.51	57.29	64.02	N/A	929,000	560,680
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	71.97	71.97	71.75	03.92	100.31	69.15	74.79	N/A	795,400	570,729
01-JAN-24 To 31-MAR-24	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	317,480	242,872
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	1	60.85	60.85	60.85	00.00	100.00	60.85	60.85	N/A	972,500	591,744
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	2	68.30	68.30	67.55	03.10	101.11	66.18	70.41	N/A	579,991	391,798
01-JUL-25 To 30-SEP-25	2	87.30	87.30	87.29	00.06	100.01	87.25	87.34	N/A	550,000	480,111
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	2	60.66	60.66	60.35	05.56	100.51	57.29	64.02	N/A	929,000	560,680
01-OCT-23 To 30-SEP-24	3	74.79	73.48	72.54	03.28	101.30	69.15	76.50	N/A	636,093	461,443
01-OCT-24 To 30-SEP-25	5	70.41	74.41	72.25	13.51	102.99	60.85	87.34	N/A	646,496	467,112
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	66.59	66.31	65.61	08.50	101.07	57.29	74.79	N/A	862,200	565,704
01-JAN-24 To 31-DEC-24	2	68.68	68.68	64.70	11.40	106.15	60.85	76.50	N/A	644,990	417,308
<u>ALL</u>	10	69.78	71.38	69.17	11.29	103.20	57.29	87.34	60.85 to 87.25	699,876	484,125

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	69.78	71.38	69.17	11.29	103.20	57.29	87.34	60.85 to 87.25	699,876	484,125
<u>ALL</u>	10	69.78	71.38	69.17	11.29	103.20	57.29	87.34	60.85 to 87.25	699,876	484,125

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
<u>Grass</u>											
County	6	72.83	73.06	69.67	14.60	104.87	57.29	87.34	57.29 to 87.34	709,630	494,388
1	6	72.83	73.06	69.67	14.60	104.87	57.29	87.34	57.29 to 87.34	709,630	494,388
<u>ALL</u>	10	69.78	71.38	69.17	11.29	103.20	57.29	87.34	60.85 to 87.25	699,876	484,125

57 Logan
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 10
 Total Sales Price : 6,998,762
 Total Adj. Sales Price : 6,998,762
 Total Assessed Value : 4,841,251
 Avg. Adj. Sales Price : 699,876
 Avg. Assessed Value : 484,125

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 71
 COD : 11.29
 PRD : 103.20

COV : 14.32
 STD : 10.22
 Avg. Abs. Dev : 07.88
 MAX Sales Ratio : 87.34
 MIN Sales Ratio : 57.29

95% Median C.I. : 60.85 to 87.25
 95% Wgt. Mean C.I. : 61.16 to 77.18
 95% Mean C.I. : 64.07 to 78.69

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	70.41	69.74	69.29	05.10	100.65	64.02	74.79	N/A	652,402	452,066
1	3	70.41	69.74	69.29	05.10	100.65	64.02	74.79	N/A	652,402	452,066
Grass											
County	7	69.15	72.08	69.13	13.80	104.27	57.29	87.34	57.29 to 87.34	720,222	497,865
1	7	69.15	72.08	69.13	13.80	104.27	57.29	87.34	57.29 to 87.34	720,222	497,865
ALL	10	69.78	71.38	69.17	11.29	103.20	57.29	87.34	60.85 to 87.25	699,876	484,125

Logan County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Logan	1	4,250	4,250	4,000	4,000	3,400	3,400	3,000	3,000	3,670
Blaine	2	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Custer	5	4,044	4,044	4,033	3,706	3,270	3,270	2,943	2,861	3,752
Lincoln	2	3,400	3,379	3,400	3,395	3,308	3,290	3,391	3,384	3,382
McPherson	1	n/a	2,310	n/a	2,310	2,310	n/a	2,310	2,310	2,310
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Logan	1	n/a	1,499	1,498	1,498	1,404	1,404	1,258	1,258	1,418
Blaine	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	685	685
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	604
Custer	5	n/a	1,728	1,620	1,404	1,404	1,296	1,220	1,220	1,499
Lincoln	2	n/a	1,760	1,760	1,760	1,760	1,700	1,700	1,700	1,744
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

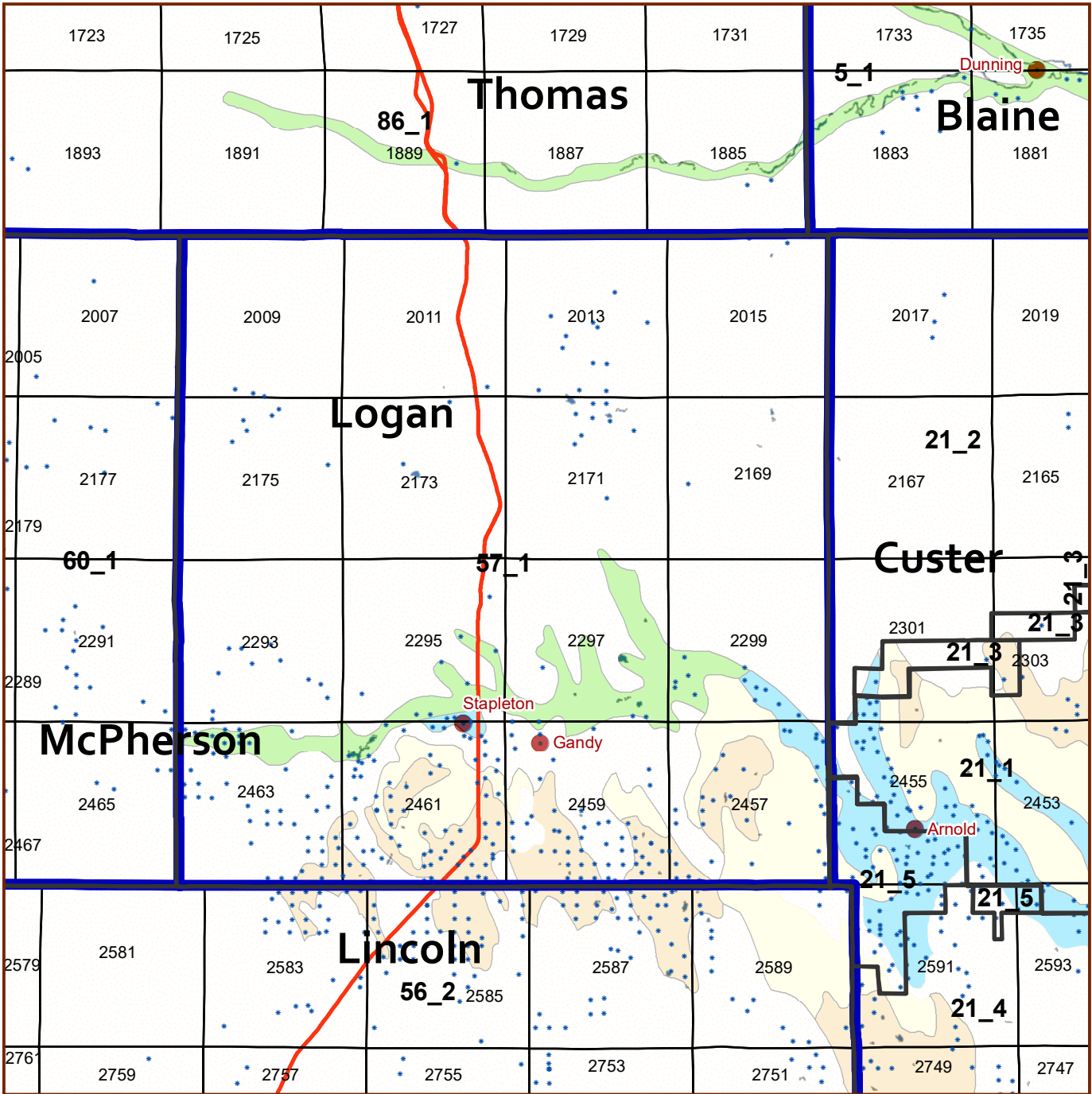
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Logan	1	769	765	765	765	765	765	765	n/a	766
Blaine	2	715	715	715	715	685	685	685	685	690
Custer	2	719	635	644	625	586	680	n/a	n/a	676
Custer	5	1,117	1,284	1,274	1,155	1,275	680	1,050	1,489	1,244
Lincoln	2	920	905	920	920	918	885	885	872	887
McPherson	1	670	670	670	670	670	670	670	670	670
Thomas	1	670	670	670	670	670	670	670	670	670

County	Mkt Area	CRP	TIMBER	WASTE
Logan	1	765	n/a	15
Blaine	2	n/a	n/a	25
Custer	2	n/a	n/a	40
Custer	5	1,093	1,218	50
Lincoln	2	n/a	n/a	455
McPherson	1	725	n/a	10
Thomas	1	n/a	n/a	150

Source: 2026 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



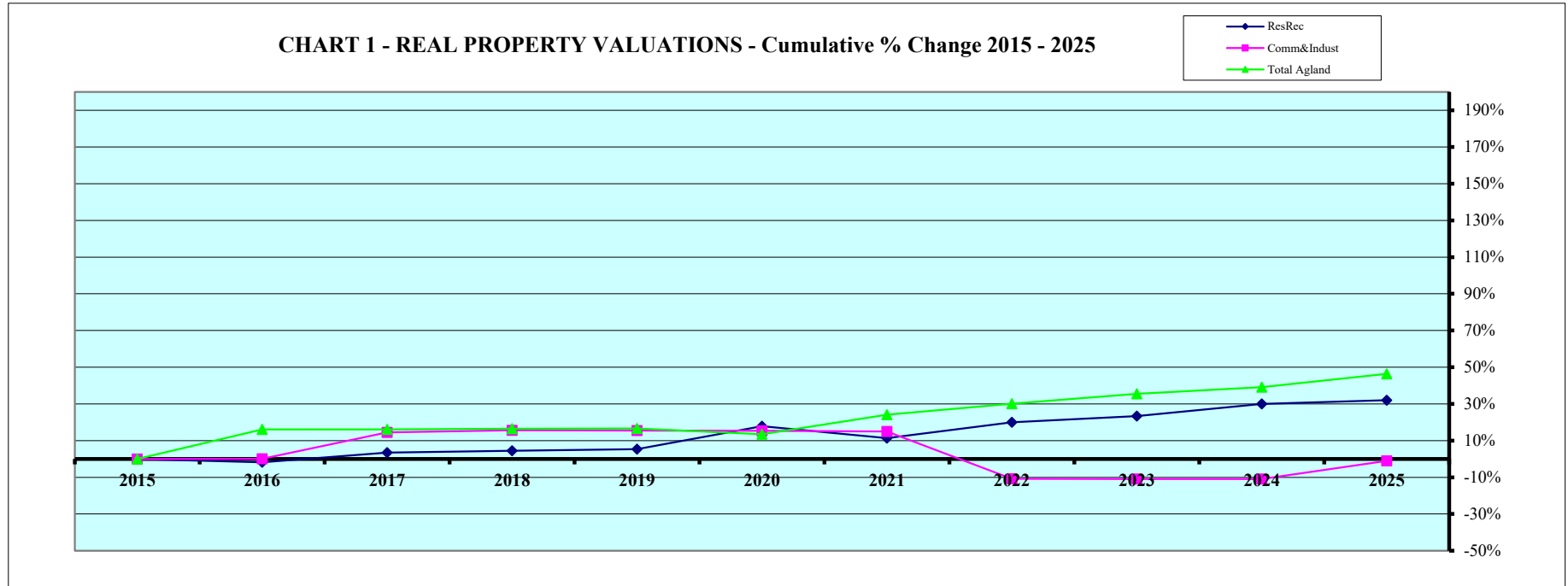
Legend

- 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 2015 - 2025



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
2015	13,103,383	-	-	-	3,651,447	-	-	-	242,985,551	-	-	-
2016	12,866,127	-237,256	-1.81%	-1.81%	3,654,375	2,928	0.08%	0.08%	281,987,367	39,001,816	16.05%	16.05%
2017	13,552,577	686,450	5.34%	3.43%	4,178,245	523,870	14.34%	14.43%	282,121,912	134,545	0.05%	16.11%
2018	13,693,674	141,097	1.04%	4.50%	4,222,544	44,299	1.06%	15.64%	282,959,393	837,481	0.30%	16.45%
2019	13,800,157	106,483	0.78%	5.32%	4,214,892	-7,652	-0.18%	15.43%	283,283,778	324,385	0.11%	16.58%
2020	15,440,186	1,640,029	11.88%	17.83%	4,213,229	-1,663	-0.04%	15.39%	275,731,206	-7,552,572	-2.67%	13.48%
2021	14,590,972	-849,214	-5.50%	11.35%	4,198,449	-14,780	-0.35%	14.98%	301,468,577	25,737,371	9.33%	24.07%
2022	15,727,772	1,136,800	7.79%	20.03%	3,255,164	-943,285	-22.47%	-10.85%	316,181,379	14,712,802	4.88%	30.12%
2023	16,170,937	443,165	2.82%	23.41%	3,254,509	-655	-0.02%	-10.87%	329,295,766	13,114,387	4.15%	35.52%
2024	17,040,248	869,311	5.38%	30.04%	3,252,594	-1,915	-0.06%	-10.92%	338,169,996	8,874,230	2.69%	39.17%
2025	17,301,046	260,798	1.53%	32.03%	3,611,962	359,368	11.05%	-1.08%	355,699,612	17,529,616	5.18%	46.39%

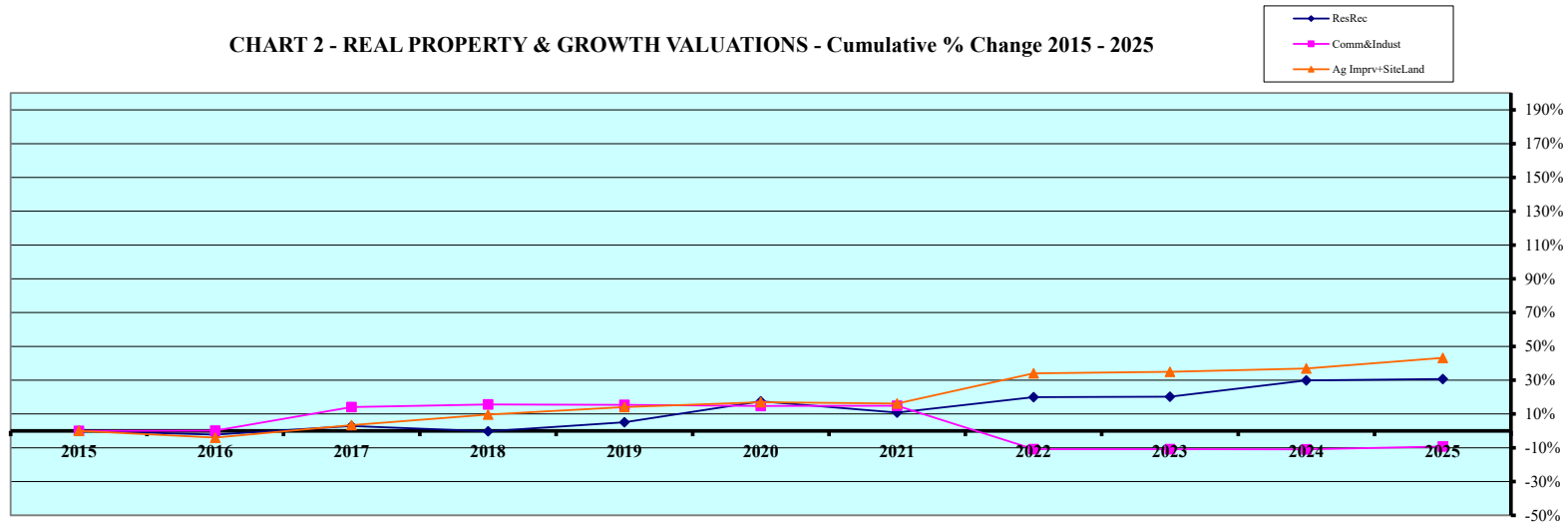
Rate Annual %chg: Residential & Recreational **2.82%** Commercial & Industrial **-0.11%** Agricultural Land **3.88%**

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 2015 - 2025



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
2015	13,103,383	94,372	0.72%	13,009,011	--	--	3,651,447	0	0.00%	3,651,447	--	--
2016	12,866,127	50,944	0.40%	12,815,183	-2.20%	-2.20%	3,654,375	0	0.00%	3,654,375	0.08%	0.08%
2017	13,552,577	65,631	0.48%	13,486,946	4.83%	2.93%	4,178,245	9,657	0.23%	4,168,588	14.07%	14.16%
2018	13,693,674	618,771	4.52%	13,074,903	-3.52%	-0.22%	4,222,544	0	0.00%	4,222,544	1.06%	15.64%
2019	13,800,157	36,396	0.26%	13,763,761	0.51%	5.04%	4,214,892	0	0.00%	4,214,892	-0.18%	15.43%
2020	15,440,186	37,295	0.24%	15,402,891	11.61%	17.55%	4,213,229	24,671	0.59%	4,188,558	-0.62%	14.71%
2021	14,590,972	69,400	0.48%	14,521,572	-5.95%	10.82%	4,198,449	3,745	0.09%	4,194,704	-0.44%	14.88%
2022	15,727,772	1,975	0.01%	15,725,797	7.78%	20.01%	3,255,164	0	0.00%	3,255,164	-22.47%	-10.85%
2023	16,170,937	409,360	2.53%	15,761,577	0.21%	20.29%	3,254,509	0	0.00%	3,254,509	-0.02%	-10.87%
2024	17,040,248	26,428	0.16%	17,013,820	5.21%	29.84%	3,252,594	0	0.00%	3,252,594	-0.06%	-10.92%
2025	17,301,046	172,873	1.00%	17,128,173	0.52%	30.72%	3,611,962	300,469	8.32%	3,311,493	1.81%	-9.31%
Rate Ann%chg	2.82%	Resid & Recreat w/o growth				1.90%	C & I w/o growth				-0.68%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	11,552,714	3,690,697	15,243,411	449,108	2.95%	14,794,303	--	--
2016	11,491,498	3,776,031	15,267,529	629,036	4.12%	14,638,493	-3.97%	-3.97%
2017	12,506,293	3,869,823	16,376,116	611,047	3.73%	15,765,069	3.26%	3.42%
2018	13,281,868	4,131,388	17,413,256	704,083	4.04%	16,709,173	2.03%	9.62%
2019	13,355,882	4,125,979	17,481,861	79,910	0.46%	17,401,951	-0.06%	14.16%
2020	13,732,222	4,178,076	17,910,298	87,330	0.49%	17,822,968	1.95%	16.92%
2021	13,670,875	4,324,300	17,995,175	280,760	1.56%	17,714,415	-1.09%	16.21%
2022	15,786,875	4,832,550	20,619,425	188,375	0.91%	20,431,050	13.54%	34.03%
2023	16,029,630	4,843,203	20,872,833	298,793	1.43%	20,574,040	-0.22%	34.97%
2024	16,694,182	5,133,088	21,827,270	958,577	4.39%	20,868,693	-0.02%	36.90%
2025	17,077,863	5,383,196	22,461,059	630,542	2.81%	21,830,517	0.01%	43.21%
Rate Ann%chg	3.99%	3.85%	3.95%	Ag Imprv+Site w/o growth		1.54%		

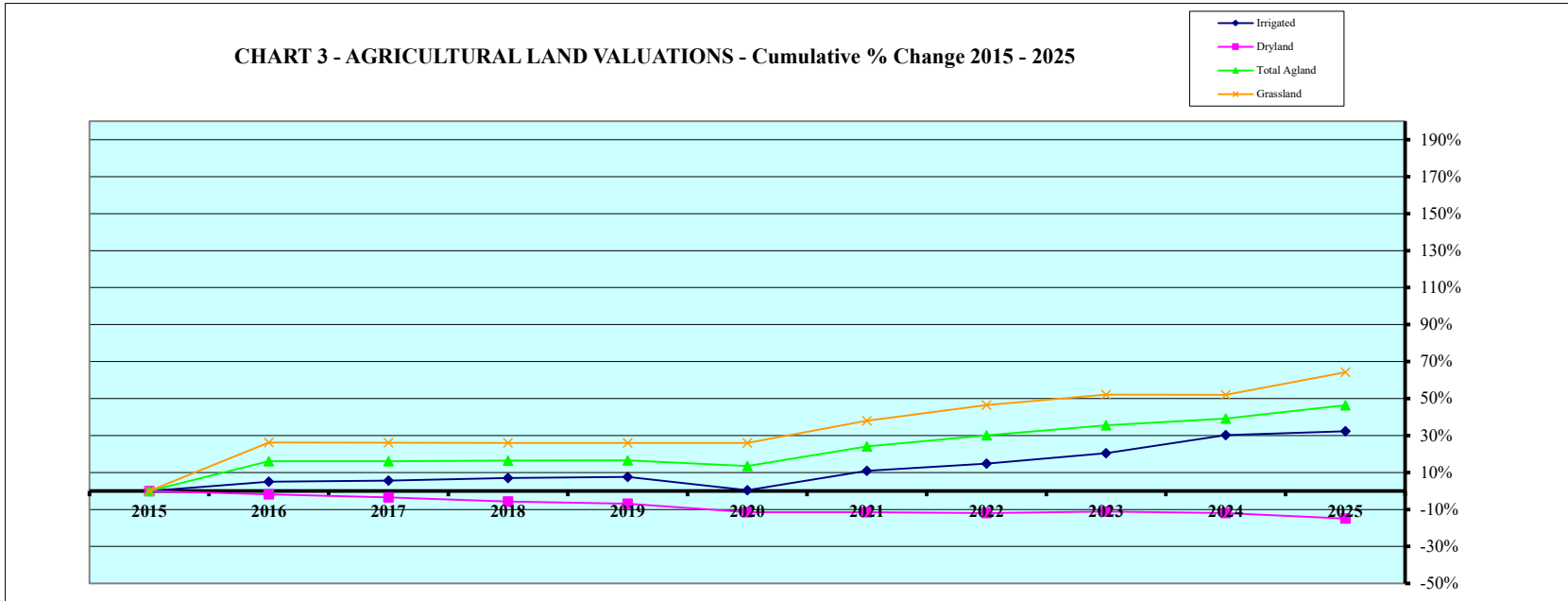
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 57
County LOGAN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	94,809,628	-	-	-	16,531,173	-	-	-	131,612,799	-	-	-
2016	99,580,959	4,771,331	5.03%	5.03%	16,237,154	-294,019	-1.78%	-1.78%	166,137,476	34,524,677	26.23%	26.23%
2017	100,098,272	517,313	0.52%	5.58%	15,967,164	-269,990	-1.66%	-3.41%	166,024,368	-113,108	-0.07%	26.15%
2018	101,497,301	1,399,029	1.40%	7.05%	15,581,484	-385,680	-2.42%	-5.74%	165,848,500	-175,868	-0.11%	26.01%
2019	102,009,866	512,565	0.51%	7.59%	15,397,289	-184,195	-1.18%	-6.86%	165,844,515	-3,985	0.00%	26.01%
2020	95,256,763	-6,753,103	-6.62%	0.47%	14,628,692	-768,597	-4.99%	-11.51%	165,791,750	-52,765	-0.03%	25.97%
2021	105,189,252	9,932,489	10.43%	10.95%	14,627,078	-1,614	-0.01%	-11.52%	181,578,759	15,787,009	9.52%	37.96%
2022	108,841,314	3,652,062	3.47%	14.80%	14,561,525	-65,553	-0.45%	-11.91%	192,702,522	11,123,763	6.13%	46.42%
2023	114,243,516	5,402,202	4.96%	20.50%	14,697,818	136,293	0.94%	-11.09%	200,278,414	7,575,892	3.93%	52.17%
2024	123,440,253	9,196,737	8.05%	30.20%	14,548,773	-149,045	-1.01%	-11.99%	200,103,231	-175,183	-0.09%	52.04%
2025	125,433,666	1,993,413	1.61%	32.30%	14,062,980	-485,793	-3.34%	-14.93%	216,121,480	16,018,249	8.00%	64.21%

Rate Ann.%chg: Irrigated **2.84%** Dryland **-1.60%** Grassland **5.08%**

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
2015	31,763	-	-	-	188	-	-	-	242,985,551	-	-	-
2016	31,590	-173	-0.54%	-0.54%	188	0	0.00%	0.00%	281,987,367	39,001,816	16.05%	16.05%
2017	31,920	330	1.04%	0.49%	188	0	0.00%	0.00%	282,121,912	134,545	0.05%	16.11%
2018	31,920	0	0.00%	0.49%	188	0	0.00%	0.00%	282,959,393	837,481	0.30%	16.45%
2019	31,920	0	0.00%	0.49%	188	0	0.00%	0.00%	283,283,778	324,385	0.11%	16.58%
2020	31,445	-475	-1.49%	-1.00%	22,556	22,368	11897.87%	11897.87%	275,731,206	-7,552,572	-2.67%	13.48%
2021	31,445	0	0.00%	-1.00%	42,043	19,487	86.39%	22263.30%	301,468,577	25,737,371	9.33%	24.07%
2022	31,465	20	0.06%	-0.94%	44,553	2,510	5.97%	23598.40%	316,181,379	14,712,802	4.88%	30.12%
2023	31,465	0	0.00%	-0.94%	44,553	0	0.00%	23598.40%	329,295,766	13,114,387	4.15%	35.52%
2024	31,465	0	0.00%	-0.94%	46,274	1,721	3.86%	24513.83%	338,169,996	8,874,230	2.69%	39.17%
2025	31,557	92	0.29%	-0.65%	49,929	3,655	7.90%	26457.98%	355,699,612	17,529,616	5.18%	46.39%

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

Rate Ann.%chg: Total Agric Land **3.88%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	94,809,627	31,108	3,048			16,531,126	11,471	1,441			131,613,219	317,043	415		
2016	99,580,959	32,122	3,100	1.72%	1.72%	16,237,154	11,271	1,441	-0.03%	-0.03%	165,981,890	315,930	525	26.56%	26.56%
2017	99,680,618	32,214	3,094	-0.19%	1.53%	15,967,164	11,077	1,441	0.05%	0.02%	166,112,605	316,223	525	-0.01%	26.54%
2018	101,500,334	32,850	3,090	-0.15%	1.38%	15,585,527	10,822	1,440	-0.09%	-0.07%	165,848,543	315,821	525	-0.03%	26.50%
2019	102,009,866	33,005	3,091	0.03%	1.41%	15,393,221	10,696	1,439	-0.07%	-0.14%	165,824,576	315,775	525	0.00%	26.50%
2020	95,256,763	33,066	2,881	-6.79%	-5.48%	14,628,692	10,734	1,363	-5.30%	-5.43%	165,773,307	315,640	525	0.01%	26.51%
2021	105,194,505	33,066	3,181	10.43%	4.38%	14,628,780	10,734	1,363	0.00%	-5.43%	181,620,767	315,645	575	9.56%	38.61%
2022	108,911,393	33,035	3,297	3.63%	8.18%	14,540,380	10,667	1,363	0.02%	-5.41%	192,656,174	315,734	610	6.05%	46.99%
2023	114,243,516	33,288	3,432	4.10%	12.61%	14,710,167	10,387	1,416	3.89%	-1.73%	200,278,414	315,751	634	3.95%	52.79%
2024	123,440,253	33,675	3,666	6.81%	20.27%	14,537,682	10,273	1,415	-0.08%	-1.81%	200,106,413	315,478	634	0.00%	52.80%
2025	125,433,636	34,196	3,668	0.07%	20.35%	14,062,891	9,920	1,418	0.18%	-1.63%	216,121,460	315,271	686	8.07%	65.13%

Rate Annual %chg Average Value/Acre: 2.84% -1.60% 5.08%

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
2015	31,763	2,107	15			188	38	5			242,985,923	361,766	672		
2016	31,590	2,106	15	-0.50%	-0.50%	188	38	5	0.00%	0.00%	281,831,781	361,466	780	16.08%	16.08%
2017	31,920	2,128	15	-0.01%	-0.51%	188	38	5	0.03%	0.03%	281,792,495	361,680	779	-0.07%	16.00%
2018	31,920	2,128	15	0.00%	-0.51%	938	39	24	385.98%	386.11%	282,967,262	361,660	782	0.42%	16.49%
2019	31,920	2,128	15	0.00%	-0.51%	188	38	5	-79.42%	0.03%	283,259,771	361,643	783	0.11%	16.61%
2020	31,445	2,096	15	0.00%	-0.51%	22,556	111	204	3969.83%	3970.92%	275,712,763	361,647	762	-2.67%	13.51%
2021	31,445	2,096	15	0.00%	-0.51%	42,043	141	299	46.31%	5856.03%	301,517,540	361,682	834	9.35%	24.12%
2022	31,445	2,096	15	0.00%	-0.51%	44,553	141	316	5.97%	6211.61%	316,183,945	361,672	874	4.87%	30.16%
2023	31,465	2,098	15	0.00%	-0.51%	44,553	141	316	0.00%	6211.61%	329,308,115	361,665	911	4.15%	35.56%
2024	31,465	2,098	15	0.00%	-0.51%	46,274	141	329	3.86%	6455.42%	338,162,087	361,665	935	2.69%	39.21%
2025	31,557	2,104	15	0.00%	-0.51%	49,929	141	355	7.90%	6973.20%	355,699,473	361,632	984	5.20%	46.44%

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LOGAN

Rate Annual %chg Average Value/Acre: 3.88%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
716	LOGAN	13,898,866	2,659,685	343,252	17,301,046	3,611,962	0	0	355,699,612	17,077,863	5,383,196	860	415,976,342
cnty sector value % of total value:		3.34%	0.64%	0.08%	4.16%	0.87%			85.51%	4.11%	1.29%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
34	GANDY	79,717	0	0	1,151,844	0	0	11,845	0	0	0	0	1,243,406
4.75%	%sector of county sector	0.57%			6.66%								0.30%
	%sector of municipality	6.41%			92.64%			0.95%					100.00%
267	STAPLETON	121,279	577,339	65,539	10,467,264	0	0	1,459,447	0	7,289	0	0	12,698,157
37.29%	%sector of county sector	0.87%	21.71%	19.09%	60.50%					0.04%			3.05%
	%sector of municipality	0.96%	4.55%	0.52%	82.43%			11.49%		0.06%			100.00%
	%sector of county sector												
	%sector of municipality												
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301	Total Municipalities	200,996	577,339	65,539	11,619,110	0	0	1,471,292	0	7,289	0	0	13,941,565
42.10%	%all municip.sectors of cnty	1.45%	21.71%	19.09%	67.16%			#DIV/0!		0.04%			3.35%

Total Real Property Sum Lines 17, 25, & 30	Records : 1,562	Value : 425,779,657	Growth 874,033	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	78	298,210	0	0	36	816,360	114	1,114,570	
02. Res Improve Land	165	1,576,560	0	0	36	312,000	201	1,888,560	
03. Res Improvements	165	10,921,984	0	0	38	4,874,034	203	15,796,018	
04. Res Total	243	12,796,754	0	0	74	6,002,394	317	18,799,148	635,729
% of Res Total	76.66	68.07	0.00	0.00	23.34	31.93	20.29	4.42	72.74
05. Com UnImp Land	9	54,355	0	0	0	0	9	54,355	
06. Com Improve Land	31	117,931	0	0	5	286,213	36	404,144	
07. Com Improvements	31	1,350,803	0	0	6	1,836,433	37	3,187,236	
08. Com Total	40	1,523,089	0	0	6	2,122,646	46	3,645,735	34,545
% of Com Total	86.96	41.78	0.00	0.00	13.04	58.22	2.94	0.86	3.95
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	243	12,796,754	0	0	74	6,002,394	317	18,799,148	635,729
% of Res & Rec Total	76.66	68.07	0.00	0.00	23.34	31.93	20.29	4.42	72.74
Com & Ind Total	40	1,523,089	0	0	6	2,122,646	46	3,645,735	34,545
% of Com & Ind Total	86.96	41.78	0.00	0.00	13.04	58.22	2.94	0.86	3.95
17. Taxable Total	283	14,319,843	0	0	80	8,125,040	363	22,444,883	670,274
% of Taxable Total	77.96	63.80	0.00	0.00	22.04	36.20	23.24	5.27	76.69

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	24	0	11	35

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	454,885	0	0	982	309,427,575	984	309,882,460
28. Ag-Improved Land	0	0	0	0	196	72,405,497	196	72,405,497
29. Ag Improvements	0	0	0	0	201	21,045,957	201	21,045,957

30. Ag Total				1,185	403,333,914
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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	10	10.00	80,000	10	10.00	80,000	
32. HomeSite Improv Land	142	161.10	1,288,800	142	161.10	1,288,800	
33. HomeSite Improvements	146	0.00	15,717,517	146	0.00	15,717,517	0
34. HomeSite Total				156	171.10	17,086,317	
35. FarmSite UnImp Land	2	2.00	2,000	2	2.00	2,000	
36. FarmSite Improv Land	170	174.09	174,090	170	174.09	174,090	
37. FarmSite Improvements	191	0.00	5,328,440	191	0.00	5,328,440	203,759
38. FarmSite Total				193	176.09	5,504,530	
39. Road & Ditches	485	1,573.22	0	485	1,573.22	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				349	1,920.41	22,590,847	203,759

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	1,305.48	3.83%	5,548,303	4.43%	4,250.01
46. 1A	10,219.27	29.96%	43,431,986	34.70%	4,250.01
47. 2A1	118.06	0.35%	472,240	0.38%	4,000.00
48. 2A	6,942.94	20.35%	27,771,760	22.19%	4,000.00
49. 3A1	2,691.78	7.89%	9,152,052	7.31%	3,400.00
50. 3A	765.93	2.25%	2,604,162	2.08%	3,400.00
51. 4A1	4,456.54	13.07%	13,369,620	10.68%	3,000.00
52. 4A	7,610.02	22.31%	22,830,060	18.24%	3,000.00
53. Total	34,110.02	100.00%	125,180,183	100.00%	3,669.89
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,285.24	33.08%	4,923,861	34.97%	1,498.78
56. 2D1	64.20	0.65%	96,172	0.68%	1,498.01
57. 2D	2,703.44	27.22%	4,050,328	28.77%	1,498.21
58. 3D1	632.65	6.37%	888,241	6.31%	1,404.00
59. 3D	256.85	2.59%	360,619	2.56%	1,404.01
60. 4D1	1,304.49	13.13%	1,641,052	11.65%	1,258.00
61. 4D	1,685.41	16.97%	2,120,254	15.06%	1,258.00
62. Total	9,932.28	100.00%	14,080,527	100.00%	1,417.65
Grass					
63. 1G1	18,607.57	5.90%	14,306,774	5.93%	768.87
64. 1G	1,536.58	0.49%	1,175,483	0.49%	765.00
65. 2G1	5,938.35	1.88%	4,542,853	1.88%	765.00
66. 2G	2,049.55	0.65%	1,567,910	0.65%	765.00
67. 3G1	11,513.73	3.65%	8,808,008	3.65%	765.00
68. 3G	275,598.08	87.40%	210,941,994	87.38%	765.40
69. 4G1	25.01	0.01%	19,133	0.01%	765.01
70. 4G	43.02	0.01%	32,913	0.01%	765.06
71. Total	315,311.89	100.00%	241,395,068	100.00%	765.58
Irrigated Total					
Irrigated Total	34,110.02	9.43%	125,180,183	32.88%	3,669.89
Dry Total					
Dry Total	9,932.28	2.75%	14,080,527	3.70%	1,417.65
Grass Total					
Grass Total	315,311.89	87.20%	241,395,068	63.40%	765.58
72. Waste	2,103.80	0.58%	31,557	0.01%	15.00
73. Other	144.23	0.04%	55,732	0.01%	386.41
74. Exempt	10.03	0.00%	14,059	0.00%	1,401.69
75. Market Area Total	361,602.22	100.00%	380,743,067	100.00%	1,052.93

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	34,110.02	125,180,183	34,110.02	125,180,183
77. Dry Land	0.00	0	0.00	0	9,932.28	14,080,527	9,932.28	14,080,527
78. Grass	594.62	454,885	0.00	0	314,717.27	240,940,183	315,311.89	241,395,068
79. Waste	0.00	0	0.00	0	2,103.80	31,557	2,103.80	31,557
80. Other	0.00	0	0.00	0	144.23	55,732	144.23	55,732
81. Exempt	0.00	0	0.00	0	10.03	14,059	10.03	14,059
82. Total	594.62	454,885	0.00	0	361,007.60	380,288,182	361,602.22	380,743,067

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	34,110.02	9.43%	125,180,183	32.88%	3,669.89
Dry Land	9,932.28	2.75%	14,080,527	3.70%	1,417.65
Grass	315,311.89	87.20%	241,395,068	63.40%	765.58
Waste	2,103.80	0.58%	31,557	0.01%	15.00
Other	144.23	0.04%	55,732	0.01%	386.41
Exempt	10.03	0.00%	14,059	0.00%	1,401.69
Total	361,602.22	100.00%	380,743,067	100.00%	1,052.93

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	125,915	20	117,778	20	1,022,688	77	1,266,381	115,627
83.2 Rural (3)	36	816,360	36	312,000	38	4,874,034	74	6,002,394	406,842
83.3 Stapleton (1)	21	172,295	145	1,458,782	145	9,899,296	166	11,530,373	113,260
84 Residential Total	114	1,114,570	201	1,888,560	203	15,796,018	317	18,799,148	635,729

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	8,005	1	1,170	1	2,670	2	11,845	0
85.2	Rural (3)	0	0	6	297,213	7	1,862,813	7	2,160,026	0
85.3	Stapleton (1)	8	46,350	29	105,761	29	1,321,753	37	1,473,864	34,545
86	Commercial Total	9	54,355	36	404,144	37	3,187,236	46	3,645,735	34,545

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	18,607.57	5.90%	14,306,774	5.93%	768.87
88. 1G	1,536.58	0.49%	1,175,483	0.49%	765.00
89. 2G1	5,938.35	1.88%	4,542,853	1.88%	765.00
90. 2G	2,049.55	0.65%	1,567,910	0.65%	765.00
91. 3G1	11,513.73	3.65%	8,808,008	3.65%	765.00
92. 3G	275,598.08	87.42%	210,941,994	87.40%	765.40
93. 4G1	25.01	0.01%	19,133	0.01%	765.01
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	315,268.87	100.00%	241,362,155	100.00%	765.58
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	43.02	100.00%	32,913	100.00%	765.06
104. Total	43.02	100.00%	32,913	100.00%	765.06
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	315,268.87	99.99%	241,362,155	99.99%	765.58
CRP Total	43.02	0.01%	32,913	0.01%	765.06
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	315,311.89	100.00%	241,395,068	100.00%	765.58

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

57 Logan

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	17,301,046	18,799,148	1,498,102	8.66%	635,729	4.98%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	17,077,863	17,086,317	8,454	0.05%	0	0.05%
04. Total Residential (sum lines 1-3)	34,378,909	35,885,465	1,506,556	4.38%	635,729	2.53%
05. Commercial	3,611,962	3,645,735	33,773	0.94%	34,545	-0.02%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	3,611,962	3,645,735	33,773	0.94%	34,545	-0.02%
08. Ag-Farmsite Land, Outbuildings	5,383,196	5,504,530	121,334	2.25%	203,759	-1.53%
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)	5,384,056	5,505,390	121,334	2.25%	203,759	-1.53%
12. Irrigated	125,433,666	125,180,183	-253,483	-0.20%		
13. Dryland	14,062,980	14,080,527	17,547	0.12%		
14. Grassland	216,121,480	241,395,068	25,273,588	11.69%		
15. Wasteland	31,557	31,557	0	0.00%		
16. Other Agland	49,929	55,732	5,803	11.62%		
17. Total Agricultural Land	355,699,612	380,743,067	25,043,455	7.04%		
18. Total Value of all Real Property (Locally Assessed)	399,074,539	425,779,657	26,705,118	6.69%	874,033	6.47%

2026 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:
	\$104,750
7.	Adopted budget, or granted budget if different from above:
	\$104,750
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$39,800
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:
	\$16,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,250
12.	Amount of last year's assessor's budget not used:
	\$36,069

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?
	2024

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, updated in 2020.

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.

2026 Residential Assessment Survey for Logan County

1.	Valuation data collection done by:
	Central Plains Valuation, LLC.
2.	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.
3.	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.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Only one valuation group is necessary for the residential class.
5.	Describe the methodology used to determine the residential lot values?
	The county reviews lot sales and then a square foot cost is used.
6.	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 \$8,000, and excess acres are valued at \$3,000 up to 20 acres.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2026 Commercial Assessment Survey for Logan County

1.	Valuation data collection done by:
	Central Plains Valuation, LLC
2.	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.
2a.	Describe the process used to determine the value of unique commercial properties.
	Central Plains Valuation, LLC. would be hired to value unique commercial properties.
3.	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.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Only one valuation group is required for commercial property.
5.	Describe the methodology used to determine the commercial lot values.
	Market information and a square foot cost are applied.

2026 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.	Describe the process used to determine and monitor market areas.
	Only one market area is necessary for agricultural land.
3.	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.
4.	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 \$8,000 for the first acre and \$1000 for the building site. Values for 4500 (rural residential) parcels are the first acre is \$8,000, it is then \$3,000/acre up to 20 acres.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	A feedlot is included in intensive use.
6.	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.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	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>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A

LOGAN COUNTY 3-YEAR PLAN OF ASSESSMENT JUNE 15, 2025

Logan County has 316 residential properties, 45 Commercial Properties and 1181 agricultural properties. There are an estimated 140 personal property filings each year and an estimated 50 homestead exemptions.

Logan County has an official, one full-time deputy, and one full time office assistant 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 deputy 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 last updated in 2024.

In 2022-2023 we raised all Ag values by 4% and done the pickup work and added some irrigation. For 2023-2024 we raised residential lot values and also raised irrigation values. We also completed pickup work and changed some dryland and grass acres that are now irrigated to irrigated. In 2024-2025 we raised grassland values, changed acres to irrigated that were identified as now being irrigated, and completed pickup work.

We start our pickup work as time allows. We list all pickup work in a notebook. This work is completed timely according to statute.

For 2025-2026 we will work on assigning value to all exempt properties as well as continuing to monitor changes in land use. In 2026-2027 we plan to do a reappraisal of Stapleton, Gandy, and rural residential acreages, updating pictures and adding any new improvements that may have been missed through yearly pickup work. We will also update our Marshall Swift Tables. For 2026-2027 we plan to do a reappraisal of all agricultural improved properties and all commercial property, update pictures and add any new improvements. Commercial lot values will be worked on as well at this time. 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