

Mares, Beth

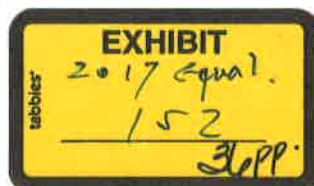
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**From:** Julie J. Stenger <stengejj@co.lincoln.ne.us>  
**Sent:** Thursday, April 27, 2017 2:48 PM  
**To:** Mares, Beth  
**Cc:** Albro, Pat  
**Subject:** 4 more references from exhibits already submitted  
**Attachments:** Pt. Exhibit 57.pdf; Pt. Exhibit 60.pdf; Pt. Exhibit 86.pdf; Pt. Exhibit 5.pdf

Beth,

I couldn't send all 9. Sent 5 and here are the last 4.  
Thanks. Hope you have a good long holiday weekend.  
Probably talk to you sometime Monday. Let me know  
if you need anything else, or something didn't seem to  
send properly. ☺

Julie Stenger  
Lincoln County Assessor  
301 North Jeffers, Rm. 110A  
North Platte, Ne. 69101  
308-535-3573  
Fax: 308-535-3578  
[stengejj@co.lincoln.ne.us](mailto:stengejj@co.lincoln.ne.us)



**NEBRASKA**  
**Administrative Services**  
**PRINTING SERVICES**

① 2:48

PT EX 57

PT EX 86

PT EX 60

PT EX 5

① 1:39

Show cause  
hearing 1-26

Show cause  
hearing 1a-5a

① 2:44

EX 139

EX 16

EX 46

EX 51

EX 56

501 S 14th St. Lower Level • Lincoln, NE 68509  
Phone: 402-471-2826 • Fax: 402-471-2838

! Show Cause

Pl. Exhibit #5

### 2017 Opinions of the Property Tax Administrator for Blaine 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.

*Ruth A. Sorensen*  
\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



05 Blaine  
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)  
Qualified  
Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales: 12  
Total Sales Price: 18,601,625  
Total Adj. Sales Price: 18,601,625  
Total Assessed Value: 10,121,791  
Avg. Adj. Sales Price: 1,550,135  
Avg. Assessed Value: 843,483

MEDIAN: 34  
WGT. MEAN: 34  
MEAN: 60  
COD: 22.86  
PRD: 110.29

COV: 27.93  
STD: 18.76  
Avg. Abs. Dev: 12.32  
MAX Sales Ratio: 101.55  
MIN Sales Ratio: 44.44

95% Median C.I.: 46.82 to 71.43  
95% Wgt. Mean C.I.: 46.91 to 61.91  
95% Mean C.I.: 49.36 to 70.66

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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>Qtrs</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	71.43	71.43	71.43	00.00	100.00	71.43	71.43	N/A	194,040	138,600
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	1	46.18	46.18	46.18	00.00	100.00	46.18	46.18	N/A	2,352,000	1,086,225
01-JAN-15 To 31-MAR-15	3	56.83	68.40	57.96	32.10	118.01	46.82	101.55	N/A	1,678,566	972,870
01-APR-15 To 30-JUN-15	4	48.86	50.87	49.55	10.19	102.66	44.44	61.33	N/A	1,851,519	917,433
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	1	50.97	50.97	50.97	00.00	100.00	50.97	50.97	N/A	1,568,160	799,340
01-JAN-16 To 31-MAR-16	1	74.54	74.54	74.54	00.00	100.00	74.54	74.54	N/A	1,795,560	1,338,489
01-APR-16 To 30-JUN-16	1	68.32	68.32	68.32	00.00	100.00	68.32	68.32	N/A	250,000	170,795
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	1	71.43	71.43	71.43	00.00	100.00	71.43	71.43	N/A	194,040	138,600
01-OCT-14 To 30-SEP-15	8	48.86	56.86	51.88	21.82	109.80	44.44	101.55	44.44 to 101.55	1,849,233	959,321
01-OCT-15 To 30-SEP-16	3	68.32	64.81	63.88	11.50	101.14	50.97	74.54	N/A	1,204,573	769,541
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	2	58.81	58.81	48.11	21.48	122.24	46.18	71.43	N/A	1,273,020	612,413
01-JAN-15 To 31-DEC-15	8	50.68	57.48	52.73	20.15	108.97	44.44	101.55	44.44 to 101.55	1,751,253	923,460
<u>ALL</u>	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg Assd. Val
1	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483
<u>ALL</u>	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483

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>	10	53.90	60.74	55.18	23.01	110.08	46.18	101.55	46.82 to 74.54	1,672,413	922,789
Count	10	53.90	60.74	55.18	23.01	110.08	46.18	101.55	46.82 to 74.54	1,672,413	922,789
<u>ALL</u>	12	53.90	60.01	54.41	22.86	110.29	44.44	101.55	46.82 to 71.43	1,550,135	843,483

4

**05 Blaine**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**  
Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 12  
Total Sales Price : 18,601,825  
Total Adj. Sales Price : 18,601,825  
Total Assessed Value : 10,121,791  
Avg. Adj. Sales Price : 1,550,135  
Avg. Assessed Value : 843,483

MEDIAN : 54  
WGT. MEAN : 54  
MEAN : 60  
COD : 22.86  
PRD : 110.28

COV : 27.93  
STD : 16.76  
Avg. Abs. Dev : 12.32  
MAX Sales Ratio : 101.55  
MIN Sales Ratio : 44.44

95% Median C.I. : 46.82 to 71.43  
95% Wgt. Mean C.I. : 46.91 to 81.91  
95% Mean C.I. : 49.36 to 70.66

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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
Grass	11	56.83	61.43	55.37	21.88	110.94	46.18	101.55	46.82 to 74.54	1,543,102	854,407
County	11	56.83	61.43	55.37	21.88	110.94	46.18	101.55	46.82 to 74.54	1,543,102	854,407
ALL	12	53.90	60.01	54.41	22.86	110.28	44.44	101.55	46.82 to 71.43	1,550,135	843,483

## Blaine County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
Brown	1	n/a	3887	3871	3841	3099	2926	2605	2784	3356
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Custer	2	n/a	2039	1861	1926	n/a	2026	2075	2076	2056
Loup	1	n/a	4000	4000	3500	3500	3100	3100	2000	3390
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	2366
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2138

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Blaine	1	n/a	720	n/a	n/a	n/a	720	720	720	720
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	963
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Custer	2	n/a	540	530	530	530	530	530	530	532
Loup	1	n/a	925	n/a	925	865	780	780	780	849
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	915
Cherry	1	n/a	725	725	725	725	725	725	725	725

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Blaine	1	n/a	720	n/a	720	720	720	570	570	574
Brown	1	n/a	915	914	915	860	695	525	525	565
Thomas	1	n/a	n/a	465	465	465	465	465	465	465
Custer	2	n/a	530	530	530	530	535	536	531	532
Loup	1	n/a	900	899	900	770	770	770	770	771
Rock	2	n/a	1,051	n/a	987	900	856	745	594	767
Cherry	1	n/a	700	670	645	599	550	425	425	449

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	24	Median :	63	COV :	28.46	95% Median C.I. :	50.97 to 71.43
Total Sales Price :	27,724,243	Wgt. Mean :	60	STD :	18.85	95% Wgt. Mean C.I. :	51.58 to 66.50
Total Adj. Sales Price :	27,724,243	Mean :	66	Avg. Abs. Dev :	13.13	95% Mean C.I. :	58.27 to 74.19
Total Assessed Value :	16,645,352						
Avg. Adj. Sales Price :	1,155,177	COD :	20.98	MAX Sales Ratio :	121.33		
Avg. Assessed Value :	693,556	PRD :	110.31	MIN Sales Ratio :	44.44		

Printed : 04/06/2017

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Optra</u>											
10/01/2013 To 12/31/2013											
01/01/2014 To 03/31/2014	1	60.68	60.68	60.68	100.00	60.68	60.68		N/A	855,000	519,831
04/01/2014 To 06/30/2014	1	71.43	71.43	71.43	100.00	71.43	71.43		N/A	194,040	138,600
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	2	64.52	64.52	50.60	28.43	127.51	46.18	82.86	N/A	1,337,000	676,525
01/01/2015 To 03/31/2015	7	62.64	65.75	59.26	14.91	110.95	46.82	101.55	46.82 to 101.55	941,507	557,923
04/01/2015 To 06/30/2015	4	49.07	62.10	53.71	31.77	115.62	44.44	121.33	44.44 to 121.33	1,401,013	752,528
07/01/2015 To 09/30/2015	1	93.83	93.83	93.83	100.00	93.83	93.83		N/A	676,000	434,290
10/01/2015 To 12/31/2015	1	50.97	50.97	50.97	100.00	50.97	50.97		N/A	1,568,160	799,346
01/01/2016 To 03/31/2016	1	74.54	74.54	74.54	100.00	74.54	74.54		N/A	1,795,560	1,338,469
04/01/2016 To 06/30/2016	4	68.72	69.02	69.33	05.68	99.55	61.92	76.73	N/A	1,241,214	860,532
07/01/2016 To 09/30/2016											
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	2	66.06	66.06	62.67	08.14	105.41	60.68	71.43	N/A	524,520	328,716
10/01/2014 To 09/30/2015	16	61.91	65.98	56.73	25.60	116.31	44.44	121.33	47.34 to 82.86	1,146,664	650,498
10/01/2015 To 09/30/2016	6	68.72	66.93	67.00	09.50	99.90	50.97	76.73	50.97 to 76.73	1,388,096	829,893
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	4	66.06	65.29	54.00	17.95	120.91	46.18	82.86	N/A	930,760	502,620
01/01/2015 To 12/31/2015	15	61.33	65.18	57.16	24.70	114.03	44.44	121.33	47.75 to 66.62	1,149,386	656,950

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	24	62.57	66.23	60.04	20.98	110.31	44.44	121.33	50.97 to 71.43	1,155,177	693,556

7

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	24	Median :	63	COV :	28.46	95% Median C.I. :	50.97 to 71.43
Total Sales Price :	27,724,243	Wgt. Mean :	60	STD :	18.85	95% Wgt. Mean C.I. :	53.58 to 66.50
Total Adj. Sales Price :	27,724,243	Mean :	66	Avg. Abs. Dev :	13.13	95% Mean C.I. :	58.27 to 74.19
Total Assesed Value :	16,645,352						
Avg. Adj. Sales Price :	1,155,177	COD :	20.98	MAX Sales Ratio :	121.33		
Avg. Assesed Value :	693,556	PRD :	110.31	MIN Sales Ratio :	44.44		

Printed : 04/06/2017

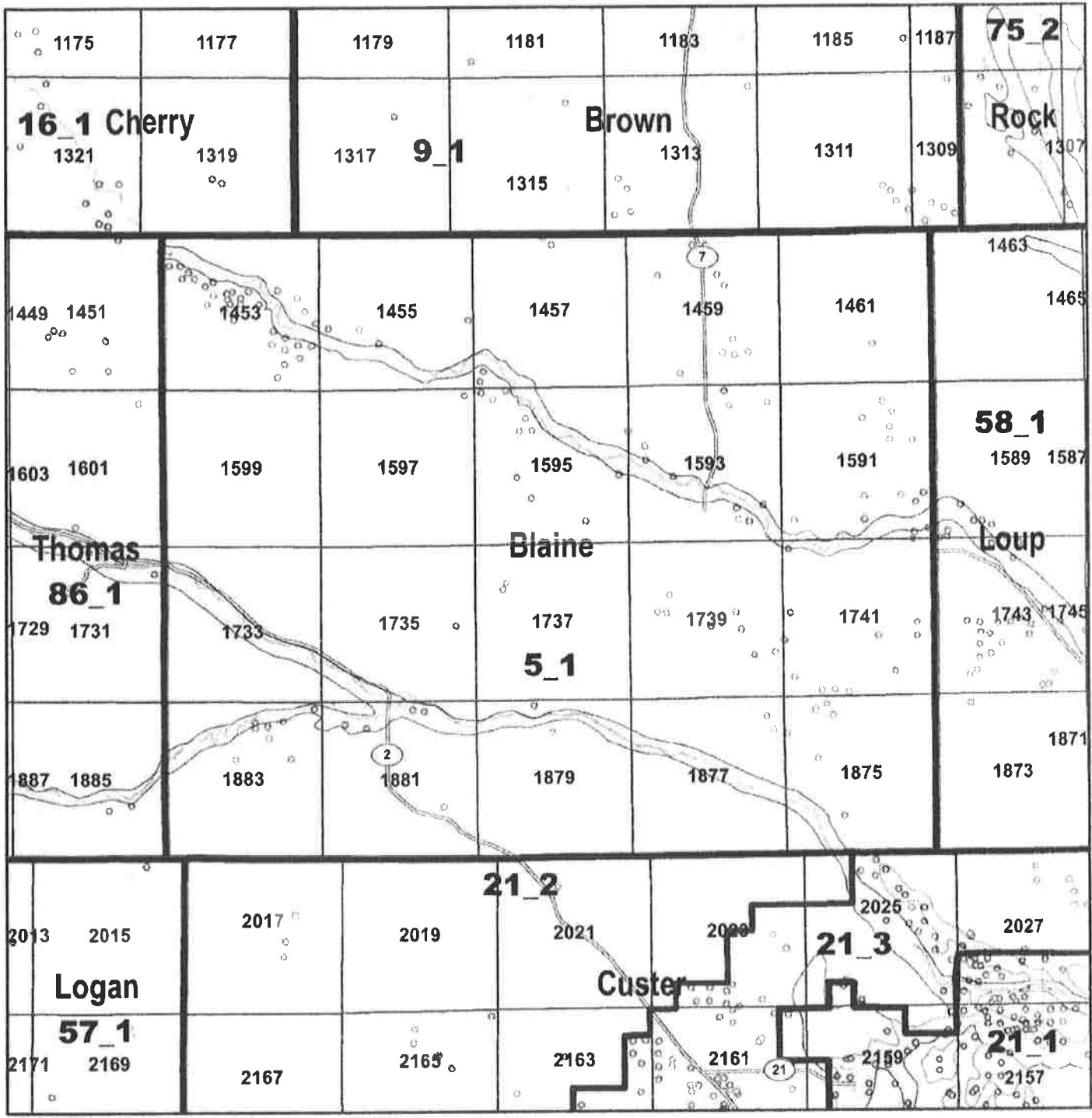
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	20	62.57	68.12	61.14	21.77	111.42	46.18	121.33	56.83 to 74.54	1,252,337	765,631
1	20	62.57	68.12	61.14	21.77	111.42	46.18	121.33	56.83 to 74.54	1,252,337	765,631
<u>ALL</u>											
10/01/2013 To 09/30/2016	24	62.57	66.23	60.04	20.98	110.31	44.44	121.33	50.97 to 71.43	1,155,177	693,556

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 Value
<u>Grass</u>											
County	21	62.64	68.12	61.21	21.14	111.29	46.18	121.33	56.83 to 74.54	1,204,607	737,305
1	21	62.64	68.12	61.21	21.14	111.29	46.18	121.33	56.83 to 74.54	1,204,607	737,305
<u>ALL</u>											
10/01/2013 To 09/30/2016	24	62.57	66.23	60.04	20.98	110.31	44.44	121.33	50.97 to 71.43	1,155,177	693,556





Legend

- County Lines
- Marked Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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 sparry soils formed in weathered sandstone and eolian material on uplands
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

# Blaine County Map



Pt. Exhibit  
# 60

## 2017 Opinions of the Property Tax Administrator for McPherson 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



*Ruth A. Sorensen*

Ruth A. Sorensen  
Property Tax Administrator

**60 McPherson**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 9  
Total Sales Price : 11,311,079  
Total Adj. Sales Price : 12,072,079  
Total Assessed Value : 5,667,964  
Avg. Adj. Sales Price : 1,341,342  
Avg. Assessed Value : 631,996

MEDIAN : 53.84  
WGT MEAN : 47  
MEAN : 56  
COD : 31.52  
PRD : 119.80

COV : 43.93  
STD : 24.80  
Avg. Abs. Dev : 15.98  
MAX Sales Ratio : 110.02  
MIN Sales Ratio : 32.36

95% Median C.I. : 36.47 to 82.22  
95% Wgt. Mean C.I. : 36.66 to 57.57  
95% Mean C.I. : 37.39 to 75.51

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT,MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg Assd. Val
<u>Qtrs</u>											
01-OCT-13 To 31-DEC-13	1	53.64	53.64	53.64	00.00	100.00	53.64	53.64	N/A	932,500	500,175
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	2	66.46	66.46	60.97	23.71	130.39	60.70	82.22	N/A	2,773,972	1,413,889
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	2	79.52	79.52	61.01	38.36	128.44	49.02	110.02	N/A	492,000	304,603
01-JAN-15 To 31-MAR-15	2	34.42	34.42	33.11	05.98	103.96	32.36	36.47	N/A	1,725,500	571,385
01-APR-15 To 30-JUN-15	1	54.71	54.71	54.71	00.00	100.00	54.71	54.71	N/A	1,000,000	547,050
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	38.95	38.95	38.95	00.00	100.00	38.95	38.95	N/A	156,636	81,006
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	3	53.64	62.19	51.35	19.59	121.11	50.70	82.22	N/A	2,160,148	1,109,304
01-OCT-14 To 30-SEP-15	5	49.02	56.52	42.30	39.13	133.82	32.36	110.02	N/A	1,067,000	459,800
01-OCT-15 To 30-SEP-16	1	38.95	38.95	38.95	00.00	100.00	38.95	38.95	N/A	156,636	81,006
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	4	66.46	72.99	52.82	34.80	136.71	49.02	110.02	N/A	1,632,986	859,236
01-JAN-15 To 31-DEC-15	3	36.47	41.18	37.97	20.43	105.45	32.36	54.71	N/A	1,483,667	583,280
<u>ALL</u>	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT,MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg Assd. Val
RANGE											
1	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996
<u>ALL</u>	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996

95%MLU By Market Area	COUNT	MEDIAN	MEAN	WGT,MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg Assd. Val
RANGE											
<u>Irrigated</u>											
County	1	54.71	54.71	54.71	00.00	100.00	54.71	54.71	N/A	1,000,000	547,050
1	1	54.71	54.71	54.71	00.00	100.00	54.71	54.71	N/A	1,000,000	547,050
<u>Grass</u>											
County	5	53.84	63.44	41.83	45.10	151.86	32.36	110.02	N/A	832,216	348,126
1	5	53.84	63.44	41.83	45.10	161.86	32.36	110.02	N/A	832,216	348,126
<u>ALL</u>	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996

**60 McPherson**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**  
Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 9  
Total Sales Price : 11,311,079  
Total Adj. Sales Price : 12,072,079  
Total Assessed Value : 6,987,984  
Avg. Adj. Sales Price : 1,341,342  
Avg. Assessed Value : 631,996

MEDIAN : 51.87  
WGT. MEAN : 47  
MEAN : 56  
COD : 31.52  
PRD : 119.80

COV : 43.93  
STD : 24.80  
Avg. Abs. Dev : 15.98  
MAX Sales Ratio : 110.02  
MIN Sales Ratio : 32.36

95% Median C.I. : 36.47 to 82.22  
95% Wgt. Mean C.I. : 36.66 to 57.57  
95% Mean C.I. : 37.39 to 75.51

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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
<u>Irrigated</u>											
County	2	51.87	51.87	52.22	05.49	99.33	49.02	54.71	N/A	888,000	463,708
1	2	51.87	51.87	52.22	05.49	99.33	49.02	54.71	N/A	888,000	463,708
<u>Grass</u>											
County	5	53.64	63.44	41.83	45.10	151.86	32.36	110.02	N/A	832,216	348,126
1	5	53.64	63.44	41.83	45.10	151.86	32.36	110.02	N/A	832,216	348,126
<u>ALL</u>	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996

## McPherson County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
McPherson	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	2100
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	1800
Keith	1	n/a	2101	n/a	2100	2100	2100	2100	2100	2100
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	1500
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Logan	1	3740	3740	3600	3460	2955	2955	2600	2485	3094

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	725
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Keith	1	n/a	625	n/a	625	600	600	600	600	608
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Logan	1	1625	1625	1560	1560	1440	1440	1210	1210	1441

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	450
Hooker	1	n/a	n/a	n/a	n/a	450	450	450	450	450
Keith	1	n/a	540	n/a	505	460	460	450	450	450
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	407
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	404
Thomas	1	n/a	n/a	465	465	465	465	465	465	465
Logan	1	525	525	525	525	525	526	527	525	525

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

## Sand Hills Grass Regional Analysis: October 2013 to March 2017

% MLU 80%

10/1/2013 9/30/2014  
 10/1/2014 9/30/2015  
 10/1/2015 9/30/2016  
 10/1/2016 9/30/2017

	# sales	Median SP	% Chg	Avg SP	% Chg
Year 1	34	607		639	
Year 2	47	874	44%	841	32%
Year 3	48	844	-3%	849	1%
Year 4	17	651	-23%	735	-13%

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
56	2013	6056	10/11/2013	2579	240000	395.29	100%	607
60	16	344	10/18/2013	2281	932500	1363.5	99%	684
16	98	43	11/19/2013	147	436278	727.13	100%	600
16	98	99	12/7/2013	151	115024	192	100%	599
56	2013	7237	12/19/2013	2757	148880	148.88	100%	1000
56	2013	7275	12/20/2013	2751	272000	639.36	100%	425
56	2013	7278	12/20/2013	2751	544000	1281.9	100%	424
16	98	103	12/27/2013	151	800428	1280	97%	625
16	98	125	12/27/2013	151	1798144	2842.06	100%	633
16	98	101	12/27/2013	151	758024	1303.1	100%	582
16	98	119	1/6/2014	361	2400000	3745.1	100%	641
3	3	896+	1/8/2014	1991	2500000	4442.29	100%	563
16	98	129	1/10/2014	353	2670000	3041	92%	878
16	98	130	1/10/2014	155	830000	974.5	93%	852
51	2014	51	1/15/2014	2559	153500	240.25	96%	639
16	98	145	1/24/2014	31	192000	316	100%	608
3	7	908	2/10/2014	2477	264000	475.93	100%	555
51	2014	174	2/11/2014	2565	320000	587.1	100%	545
56	2014	1490	2/14/2014	2757	458465	908.91	93%	504
56	2014	693	2/14/2014	2765	404053	845	100%	478
56	2014	1437	4/1/2014	2763	228000	480	100%	475
60	16	367	4/10/2014	2475	47943	106.54	100%	450
16	98	252	4/17/2014	261	209300	299	100%	700
3	7	913	4/24/2014	1991	1500000	2565.34	100%	585
56	2014	2486	5/27/2014	2757	195800	179.1	100%	1093
16	98	336	5/30/2014	775	1241800	1767.3	95%	703
16	98	338	6/2/2014	157	112770	161.1	92%	700
5	BB	174	6/30/2014	1453	194040	240	100%	809
56	2015	167	8/1/2014	3047	168863	314.32	100%	537
86	25	403	8/2/2014	1727	400000	640	100%	625
51	2014	1544	9/22/2014	2571	443837	813.78	100%	545
46	14	713	9/26/2014	1715	417761	1114.03	100%	375
46	14	728	9/26/2014	1441	1971405	2311.45	100%	853
86	25	438	9/26/2014	1443	103700	122	100%	850
56	2014	5904	10/4/2014	2877	346500	322.07	100%	1076

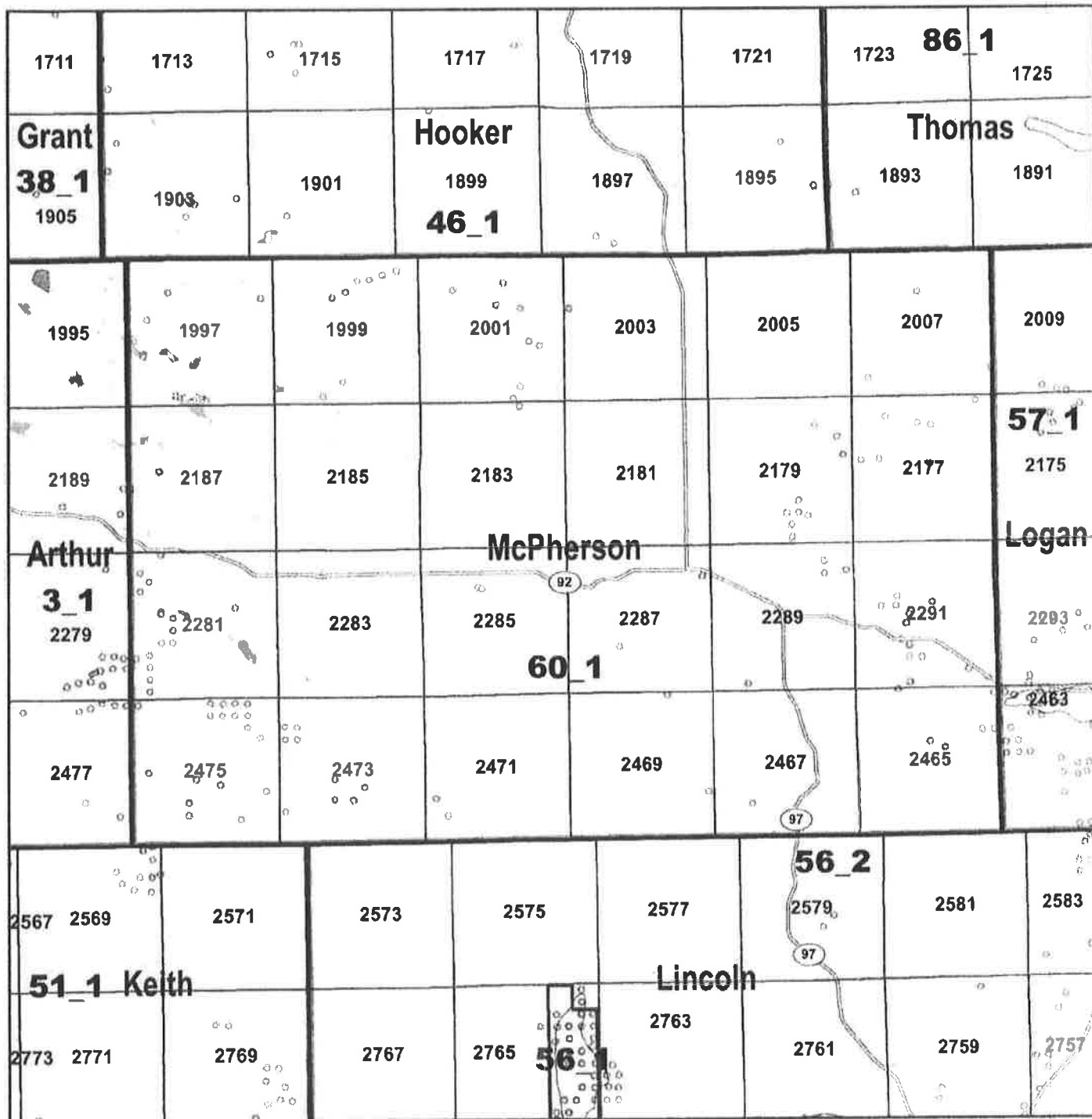
Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
3	7	925+	10/7/2014	2275	400000	528.84	100%	756
3	7	929+	10/15/2014	1991	2180431	3958.25	100%	551
9	71	2	10/31/2014	1033	457301	625.88	87%	731
9	71	7	11/3/2014	1187	322000	525.86	85%	612
16	98	556	11/6/2014	31	480000	638	100%	752
56	2014	5959	12/2/2014	2579	6414825	6126.19	99%	1047
56	2014	6028	12/5/2014	2589	750000	758.32	100%	989
86	25	469	12/11/2014	1891	1746320	2104.16	100%	830
16	98	613	12/15/2014	43	88000	158	100%	557
16	98	620	12/18/2014	1329	305000	636	100%	480
16	98	621	12/22/2014	1327	878500	1841.9	100%	477
60	17	97	12/23/2014	2473	208000	636	97%	327
5	CC	4	12/30/2014	1597	2352000	1920	99%	1225
9	71	36	1/15/2015	1035	8734118	10692.67	91%	817
5	CC	8	1/21/2015	1455	2703600	2245	98%	1204
5	CC	10	1/30/2015	1877	1600000	1595.36	100%	1003
56	2015	437	1/30/2015	2751	240000	238.5	100%	1006
60	17	67	2/4/2015	2289	2816000	2523	98%	1116
9	71	69	2/17/2015	1179	677682	742.98	100%	912
16	98	699	2/17/2015	1177	288810	317.4	100%	910
16	98	701	2/17/2015	1177	288270	320.3	100%	900
5	CC	16	2/27/2015	1733	732188	1314.03	99%	557
16	99	32	3/20/2015	895	262818	553.3	92%	475
9	71	103	3/27/2015	1035	3715000	3280.8	89%	1132
9	71	107	4/1/2015	907	1233350	1449.86	100%	851
51	2015	487	4/1/2015	2565	2691398	2832.51	100%	950
51	2015	488	4/1/2015	2565	299203	314.95	100%	950
16	99	421	4/7/2015	533	316000	640	100%	494
9	71	125	4/10/2015	637	209250	372.1	97%	562
5	CC	24	4/20/2015	1593	1470177	1589.38	99%	925
16	99	59	4/28/2015	377	3200000	3564.59	100%	898
86	25	504	4/29/2015	1451	520000	510.66	100%	1018
16	99	76	5/1/2015	605	810000	1200	99%	675
5	CC	39	5/5/2015	1735	178000	150.5	100%	1183
5	CC	36	5/8/2015	1591	4130400	3432	100%	1203
16	99	109	5/28/2015	1319	500000	999.3	99%	500
16	99	114	6/1/2015	519	968870	1384.1	93%	700
3	7	947+	6/2/2015	2273	355200	635.65	100%	559
46	15	28	6/26/2015	1437	40150	36.5	100%	1100
46	15	18	7/13/2015	1437	450000	312.93	100%	1438
86	25	525	7/29/2015	1447	52500	75	100%	700
16	99	221	8/21/2015	635	1078400	1348.1	97%	800
9	71	255	9/1/2015	503	391000	396.4	100%	986
16	99	168	9/8/2015	1177	676000	1038	99%	651
56	2015	4561	9/10/2015	2885	500000	480	100%	1042

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
5	CC	62	10/26/2015	1883	1568160	1410	99%	1112
16	99	315	12/1/2015	535	6400000	7535.73	98%	849
56	2015	5936	12/2/2015	2753	368000	320	84%	1150
46	15	97	12/2/2015	1439	3286334	3293.6	100%	998
46	15	110	12/2/2015	1439	215600	133	100%	1621
46	15	116	1/4/2016	1617	1665000	2080	96%	800
16	99	388	1/4/2016	1059	6588000	7318	100%	900
16	99	385	1/4/2016	1059	2900691	3221.99	100%	900
16	99	382	1/4/2016	1163	2946357	3193.73	100%	923
5	CC	76	1/14/2016	1461	1795560	2354.08	98%	763
9	71	408	2/9/2016	1041	4756000	4609.44	94%	1032
16	99	437	2/10/2016	1323	1100000	1240.8	98%	887
16	99	439	2/10/2016	1323	1105000	1160	100%	953
9	71	419	2/23/2016	907	5807772	8044.48	96%	722
9	71	422	2/23/2016	1035	2040700	2658.64	98%	768
9	71	445	3/2/2016	503	29000	40.12	100%	723
9	71	437	3/3/2016	905	1345000	1852.95	99%	726
16	99	494	3/24/2016	793	372000	652.46	83%	570
86	25	578	3/30/2016	1891	512000	640	100%	800
86	25	577	3/30/2016	1891	1024000	1276	100%	803
86	25	579	3/30/2016	1891	512000	640	100%	800
16	99	509	3/31/2016	143	1350000	1542.79	90%	875
57	20	75	4/4/2016	2015	528342	640.65	100%	825
86	25	580	4/4/2016	1885	923658	1120	100%	825
9	71	467	4/15/2016	905	1839000	2414.79	92%	762
9	71	469	4/15/2016	1039	336000	486.33	99%	691
5	CC	86	4/28/2016	1737	250000	293	94%	853
46	15	140	4/28/2016	1615	848829	1305.89	100%	650
9	71	482	4/29/2016	1037	2000000	2396.98	94%	834
56	2016	1980	4/29/2016	3047	212000	186.05	100%	1139
21	16	2543	5/2/2016	2019	1926743	2568	100%	750
21	16	2558	5/2/2016	2019	1864455	2022.41	100%	922
16	100	27	5/4/2016	147	374000	440	100%	850
16	100	40	5/12/2016	147	1157500	1347.79	100%	859
57	20	93-94	5/20/2016	2015	537400	624.08	100%	861
9	71	589	5/24/2016	1309	422500	649.59	93%	650
51	2016	676	5/27/2016	2559	248000	310.96	100%	798
60	17	240	6/7/2016	2475	156636	164.88	100%	950
56	2016	2827	6/10/2016	2583	593000	620.29	100%	956
46	15	154	6/17/2016	1617	1100000	1836	100%	599
9	71	534	6/21/2016	907	164500	193.7	100%	849
16	100	142	7/18/2016	147	557855	652.3	100%	855
16	100	148	7/21/2016	145	596178	710.55	100%	839
16	100	164	7/27/2016	153	190850	190.85	100%	1000
3	7	1000	8/16/2016	2277	370533	633.85	100%	585

116



Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
86	25	615	8/26/2016	1893	1081470	1081.47	100%	1000
3	8	1+	9/22/2016	2479	347105	631.1	100%	550
3	8	6+	9/27/2016	2195	600000	954.98	100%	628
3	8	9	11/7/2016		2130025	3438.71	100	605
16	100	300	11/9/2016	35	124000	158	97%	785
16	100	314	11/16/2016	879	5923077	9178	100%	645
16	100	320	11/18/2016	1063	5076923	7920.4	100%	641
16	100	318	11/18/2016	1065	68000	80	100%	850
60	17	281	12/1/2016	2473	608000	640	96%	950
60	17	280	12/1/2016	2281	912000	960	100%	950
57	20	154	1/5/2017	2171	1650000	2390.58	100%	690
56	2017	377	1/24/2017	2573	828256	1271.63	97%	651
56	2017	370	1/24/2017	2767	1921750	3063.88	99%	627
56	2017	389	1/24/2017	2767	416000	640	100%	650
56	2017	373	1/24/2017	2767	5605750	8941.78	100%	627
56	2017	406	1/24/2017	2765	896012	1427.78	100%	628
16	100	439	1/27/2017	1071	882993	1276.7	100%	692
46	15	254	1/27/2017	1895	320000	320	100%	1000
60	17	302	1/27/2017	2179	96000	160	100%	600
60	17	326	3/21/2017	2177	423000	466.88	100%	906



**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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 kaoliny soils formed in weathered sandstone and eolian material on uplands
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

**McPherson County Map**



18

A-Ex. 15. b-1  
1586

## 2017 Opinions of the Property Tax Administrator for Thomas 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



Ruth A. Sorensen  
Property Tax Administrator



86 Thomas  
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 8  
Total Sales Price : 6,303,148  
Total Adj. Sales Price : 6,303,148  
Total Assessed Value : 3,528,780  
Avg. Adj. Sales Price : 787,894  
Avg. Assessed Value : 441,098

MEDIAN : 57  
WGT. MEAN : 56  
MEAN : 58

COD : 07.87  
PRD : 102.72

COV : 13.58  
STD : 07.81  
Avg. Abs. Dev : 04.35

MAX Sales Ratio : 74.40  
MIN Sales Ratio : 46.26

95% Median C.I. : 46.26 to 74.40  
95% Wgt. Mean C.I. : 50.74 to 81.22  
85% Mean C.I. : 50.97 to 64.03

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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>Qtrs</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	2	64.40	64.40	70.28	15.53	91.83	54.40	74.40	N/A	251,850	177,005
01-OCT-14 To 31-DEC-14	1	55.67	55.67	55.67	00.00	100.00	55.67	55.67	N/A	1,748,320	972,178
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	3	57.88	57.67	57.74	00.43	98.88	57.20	57.94	N/A	682,667	394,148
01-APR-16 To 30-JUN-16	1	58.28	56.29	58.29	00.00	100.00	58.29	58.29	N/A	923,558	519,887
01-JUL-16 To 30-SEP-16	1	48.26	46.26	48.26	00.00	100.00	46.26	46.26	N/A	1,081,470	500,261
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	2	64.40	64.40	70.28	15.53	91.83	54.40	74.40	N/A	251,850	177,005
01-OCT-14 To 30-SEP-15	1	55.67	55.67	55.67	00.00	100.00	55.67	55.67	N/A	1,748,320	972,178
01-OCT-15 To 30-SEP-16	5	57.20	55.11	54.94	04.63	101.42	46.26	57.94	N/A	810,828	440,518
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	3	55.67	61.48	58.94	11.98	104.33	54.40	74.40	N/A	750,007	442,063
01-JAN-15 To 31-DEC-15											
<u>ALL</u>	8	56.75	57.50	55.98	07.87	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg Adj. Sale Price	Avg Assd Val
1	8	56.75	57.50	55.98	07.87	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098
<u>ALL</u>	8	56.75	57.50	55.98	07.87	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098

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	8	56.75	57.50	55.98	07.87	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098
1	8	56.75	57.50	55.98	07.87	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098
<u>ALL</u>	8	56.75	57.50	55.98	07.87	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098

**86 Thomas**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**  
Qualified

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Total Sales Price : 6,303,148  
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Avg. Adj. Sales Price : 787,894  
Avg. Assessed Value : 441,098

MEDIAN : 57  
WGT. MEAN : 56  
MEAN : 58  
COD : 07.67  
PRD : 102.72

COV : 13.58  
STD : 07.81  
Avg. Abs Dev : 04.35  
MAX Sales Ratio : 74.40  
MIN Sales Ratio : 46.26

95% Median C.I. : 46.26 to 74.40  
95% Wgt. Mean C.I. : 50.74 to 81.22  
95% Mean C.I. : 50.97 to 64.03

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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
Grass	8	56.75	57.60	55.98	07.67	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098
County	8	56.75	57.60	55.98	07.67	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098
1	8	56.75	57.60	55.98	07.67	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098
ALL	8	56.75	57.60	55.98	07.67	102.72	46.26	74.40	46.26 to 74.40	787,894	441,098

## Thomas County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2138
Logan	1	3740	3740	3600	3460	2955	2955	2600	2485	3094
Custer	2	n/a	2039	1861	1926	n/a	2026	2075	2076	2056
McPherson	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	2100
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	1800
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	725	725	725	725	725	725	725	725
Logan	1	1625	1625	1560	1560	1440	1440	1210	1210	1441
Custer	2	n/a	540	530	530	530	530	530	530	532
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	725
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Blaine	1	n/a	720	n/a	n/a	n/a	720	720	720	720

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Thomas	1	n/a	n/a	465	465	465	465	465	465	465
Cherry	1	n/a	700	670	645	599	550	425	425	449
Logan	1	525	525	525	525	525	526	527	525	525
Custer	2	n/a	530	530	530	530	535	536	531	532
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	450
Hooker	1	n/a	n/a	n/a	n/a	450	450	450	450	450
Blaine	1	n/a	720	n/a	720	720	720	570	570	574

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

## Sand Hills Grass Regional Analysis: October 2013 to March 2017

% MLU 80%

10/1/2013 9/30/2014  
 10/1/2014 9/30/2015  
 10/1/2015 9/30/2016  
 10/1/2016 9/30/2017

	# sales	Median SP	% Chg	Avg SP	% Chg
Year 1	34	607		639	
Year 2	47	874	44%	841	32%
Year 3	48	844	-3%	849	1%
Year 4	17	651	-23%	735	-13%

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
56	2013	6056	10/11/2013	2579	240000	395.29	100%	607
60	16	344	10/18/2013	2281	932500	1363.5	99%	684
16	98	43	11/19/2013	147	436278	727.13	100%	600
16	98	99	12/7/2013	151	115024	192	100%	599
56	2013	7237	12/19/2013	2757	148880	148.88	100%	1000
56	2013	7275	12/20/2013	2751	272000	639.36	100%	425
56	2013	7278	12/20/2013	2751	544000	1281.9	100%	424
16	98	103	12/27/2013	151	800428	1280	97%	625
16	98	125	12/27/2013	151	1798144	2842.06	100%	633
16	98	101	12/27/2013	151	758024	1303.1	100%	582
16	98	119	1/6/2014	361	2400000	3745.1	100%	641
3	3	896+	1/8/2014	1991	2500000	4442.29	100%	563
16	98	129	1/10/2014	353	2670000	3041	92%	878
16	98	130	1/10/2014	155	830000	974.5	93%	852
51	2014	51	1/15/2014	2559	153500	240.25	96%	639
16	98	145	1/24/2014	31	192000	316	100%	608
3	7	908	2/10/2014	2477	264000	475.93	100%	555
51	2014	174	2/11/2014	2565	320000	587.1	100%	545
56	2014	1490	2/14/2014	2757	458465	908.91	93%	504
56	2014	693	2/14/2014	2765	404053	845	100%	478
56	2014	1437	4/1/2014	2763	228000	480	100%	475
60	16	367	4/10/2014	2475	47943	106.54	100%	450
16	98	252	4/17/2014	261	209300	299	100%	700
3	7	913	4/24/2014	1991	1500000	2565.34	100%	585
56	2014	2486	5/27/2014	2757	195800	179.1	100%	1093
16	98	336	5/30/2014	775	1241800	1767.3	95%	703
16	98	338	6/2/2014	157	112770	161.1	92%	700
5	BB	174	6/30/2014	1453	194040	240	100%	809
56	2015	167	8/1/2014	3047	168863	314.32	100%	537
86	25	403	8/2/2014	1727	400000	640	100%	625
51	2014	1544	9/22/2014	2571	443837	813.78	100%	545
46	14	713	9/26/2014	1715	417761	1114.03	100%	375
46	14	728	9/26/2014	1441	1971405	2311.45	100%	853
86	25	438	9/26/2014	1443	103700	122	100%	850
56	2014	5904	10/4/2014	2877	346500	322.07	100%	1076

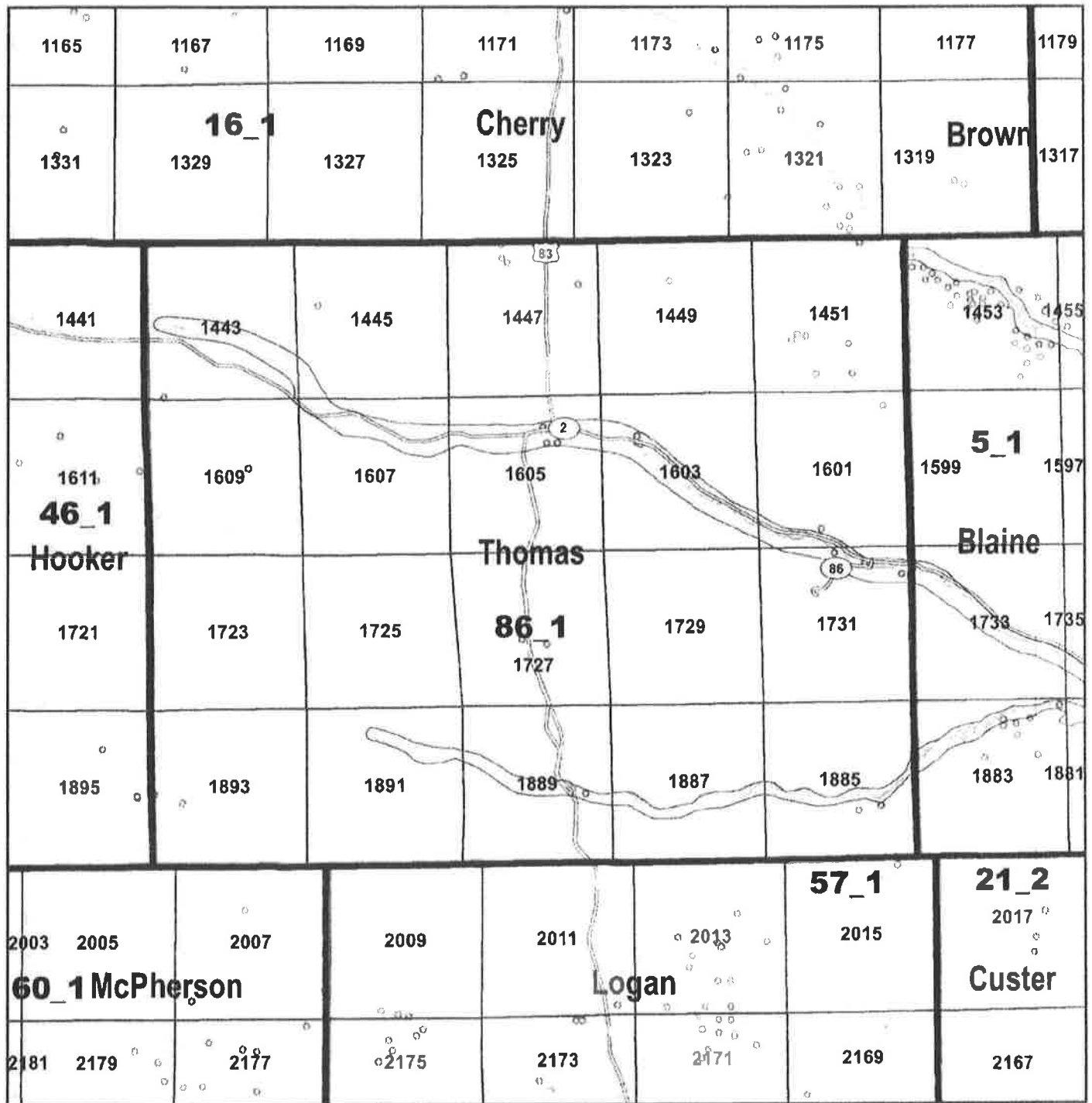
Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
3	7	925+	10/7/2014	2275	400000	528.84	100%	756
3	7	929+	10/15/2014	1991	2180431	3958.25	100%	551
9	71	2	10/31/2014	1033	457301	625.88	87%	731
9	71	7	11/3/2014	1187	322000	525.86	85%	612
16	98	556	11/6/2014	31	480000	638	100%	752
56	2014	5959	12/2/2014	2579	6414825	6126.19	99%	1047
56	2014	6028	12/5/2014	2589	750000	758.32	100%	989
86	25	469	12/11/2014	1891	1746320	2104.16	100%	830
16	98	613	12/15/2014	43	88000	158	100%	557
16	98	620	12/18/2014	1329	305000	636	100%	480
16	98	621	12/22/2014	1327	878500	1841.9	100%	477
60	17	97	12/23/2014	2473	208000	636	97%	327
5	CC	4	12/30/2014	1597	2352000	1920	99%	1225
9	71	36	1/15/2015	1035	8734118	10692.67	91%	817
5	CC	8	1/21/2015	1455	2703600	2245	98%	1204
5	CC	10	1/30/2015	1877	1600000	1595.36	100%	1003
56	2015	437	1/30/2015	2751	240000	238.5	100%	1006
60	17	67	2/4/2015	2289	2816000	2523	98%	1116
9	71	69	2/17/2015	1179	677682	742.98	100%	912
16	98	699	2/17/2015	1177	288810	317.4	100%	910
16	98	701	2/17/2015	1177	288270	320.3	100%	900
5	CC	16	2/27/2015	1733	732188	1314.03	99%	557
16	99	32	3/20/2015	895	262818	553.3	92%	475
9	71	103	3/27/2015	1035	3715000	3280.8	89%	1132
9	71	107	4/1/2015	907	1233350	1449.86	100%	851
51	2015	487	4/1/2015	2565	2691398	2832.51	100%	950
51	2015	488	4/1/2015	2565	299203	314.95	100%	950
16	99	421	4/7/2015	533	316000	640	100%	494
9	71	125	4/10/2015	637	209250	372.1	97%	562
5	CC	24	4/20/2015	1593	1470177	1589.38	99%	925
16	99	59	4/28/2015	377	3200000	3564.59	100%	898
86	25	504	4/29/2015	1451	520000	510.66	100%	1018
16	99	76	5/1/2015	605	810000	1200	99%	675
5	CC	39	5/5/2015	1735	178000	150.5	100%	1183
5	CC	36	5/8/2015	1591	4130400	3432	100%	1203
16	99	109	5/28/2015	1319	500000	999.3	99%	500
16	99	114	6/1/2015	519	968870	1384.1	93%	700
3	7	947+	6/2/2015	2273	355200	635.65	100%	559
46	15	28	6/26/2015	1437	40150	36.5	100%	1100
46	15	18	7/13/2015	1437	450000	312.93	100%	1438
86	25	525	7/29/2015	1447	52500	75	100%	700
16	99	221	8/21/2015	635	1078400	1348.1	97%	800
9	71	255	9/1/2015	503	391000	396.4	100%	986
16	99	168	9/8/2015	1177	676000	1038	99%	651
56	2015	4561	9/10/2015	2885	500000	480	100%	1042



Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
5	CC	62	10/26/2015	1883	1568160	1410	99%	1112
16	99	315	12/1/2015	535	6400000	7535.73	98%	849
56	2015	5936	12/2/2015	2753	368000	320	84%	1150
46	15	97	12/2/2015	1439	3286334	3293.6	100%	998
46	15	110	12/2/2015	1439	215600	133	100%	1621
46	15	116	1/4/2016	1617	1665000	2080	96%	800
16	99	388	1/4/2016	1059	6588000	7318	100%	900
16	99	385	1/4/2016	1059	2900691	3221.99	100%	900
16	99	382	1/4/2016	1163	2946357	3193.73	100%	923
5	CC	76	1/14/2016	1461	1795560	2354.08	98%	763
9	71	408	2/9/2016	1041	4756000	4609.44	94%	1032
16	99	437	2/10/2016	1323	1100000	1240.8	98%	887
16	99	439	2/10/2016	1323	1105000	1160	100%	953
9	71	419	2/23/2016	907	5807772	8044.48	96%	722
9	71	422	2/23/2016	1035	2040700	2658.64	98%	768
9	71	445	3/2/2016	503	29000	40.12	100%	723
9	71	437	3/3/2016	905	1345000	1852.95	99%	726
16	99	494	3/24/2016	793	372000	652.46	83%	570
86	25	578	3/30/2016	1891	512000	640	100%	800
86	25	577	3/30/2016	1891	1024000	1276	100%	803
86	25	579	3/30/2016	1891	512000	640	100%	800
16	99	509	3/31/2016	143	1350000	1542.79	90%	875
57	20	75	4/4/2016	2015	528342	640.65	100%	825
86	25	580	4/4/2016	1885	923658	1120	100%	825
9	71	467	4/15/2016	905	1839000	2414.79	92%	762
9	71	469	4/15/2016	1039	336000	486.33	99%	691
5	CC	86	4/28/2016	1737	250000	293	94%	853
46	15	140	4/28/2016	1615	848829	1305.89	100%	650
9	71	482	4/29/2016	1037	2000000	2396.98	94%	834
56	2016	1980	4/29/2016	3047	212000	186.05	100%	1139
21	16	2543	5/2/2016	2019	1926743	2568	100%	750
21	16	2558	5/2/2016	2019	1864455	2022.41	100%	922
16	100	27	5/4/2016	147	374000	440	100%	850
16	100	40	5/12/2016	147	1157500	1347.79	100%	859
57	20	93-94	5/20/2016	2015	537400	624.08	100%	861
9	71	589	5/24/2016	1309	422500	649.59	93%	650
51	2016	676	5/27/2016	2559	248000	310.96	100%	798
60	17	240	6/7/2016	2475	156636	164.88	100%	950
56	2016	2827	6/10/2016	2583	593000	620.29	100%	956
46	15	154	6/17/2016	1617	1100000	1836	100%	599
9	71	534	6/21/2016	907	164500	193.7	100%	849
16	100	142	7/18/2016	147	557855	652.3	100%	855
16	100	148	7/21/2016	145	596178	710.55	100%	839
16	100	164	7/27/2016	153	190850	190.85	100%	1000
3	7	1000	8/16/2016	2277	370533	633.85	100%	585

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
86	25	615	8/26/2016	1893	1081470	1081.47	100%	1000
3	8	1+	9/22/2016	2479	347105	631.1	100%	550
3	8	6+	9/27/2016	2195	600000	954.98	100%	628
3	8	9	11/7/2016		2130025	3438.71	100	605
16	100	300	11/9/2016	35	124000	158	97%	785
16	100	314	11/16/2016	879	5923077	9178	100%	645
16	100	320	11/18/2016	1063	5076923	7920.4	100%	641
16	100	318	11/18/2016	1065	68000	80	100%	850
60	17	281	12/1/2016	2473	608000	640	96%	950
60	17	280	12/1/2016	2281	912000	960	100%	950
57	20	154	1/5/2017	2171	1650000	2390.58	100%	690
56	2017	377	1/24/2017	2573	828256	1271.63	97%	651
56	2017	370	1/24/2017	2767	1921750	3063.88	99%	627
56	2017	389	1/24/2017	2767	416000	640	100%	650
56	2017	373	1/24/2017	2767	5605750	8941.78	100%	627
56	2017	406	1/24/2017	2765	896012	1427.78	100%	628
16	100	439	1/27/2017	1071	882993	1276.7	100%	692
46	15	254	1/27/2017	1895	320000	320	100%	1000
60	17	302	1/27/2017	2179	96000	160	100%	600
60	17	326	3/21/2017	2177	423000	466.88	100%	906

21e



**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Thomas County Map



27

Pl. Exhibit  
1157

## 2017 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



*Ruth A. Sorensen*

Ruth A. Sorensen  
Property Tax Administrator

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

**PAD 2017 R&O Statistics (Using 2017 Values)**  
Qualified  
Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 16  
Total Sales Price : 8,815,770  
Total Adj. Sales Price : 8,815,770  
Total Assessed Value : 3,883,501  
Avg. Adj. Sales Price : 425,986  
Avg. Assessed Value : 242,719

**MEDIAN : 57**  
WGT. MEAN : 57  
MEAN : 55  
COD : 10.41  
PRD : 96.81

COV : 13.80  
STD : 07.61  
Avg. Abs. Dev : 05.98  
MAX Sales Ratio : 65.96  
MIN Sales Ratio : 43.35

95% Median C.I. : 48.37 to 60.97  
95% Wgt. Mean C.I. : 50.92 to 63.04  
95% Mean C.I. : 51.11 to 59.21

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg Adj Sale Price	Avg Assd Val
<b>Qtrs</b>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	3	57.58	54.44	51.24	06.44	106.25	47.30	58.44	N/A	564,000	288,888
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	53.21	53.21	53.21	00.00	100.00	53.21	53.21	N/A	247,880	131,802
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	46.37	46.37	46.37	00.00	100.00	46.37	46.37	N/A	346,300	160,572
01-APR-15 To 30-JUN-15	3	57.31	55.29	61.33	12.72	90.15	43.35	65.22	N/A	711,667	436,483
01-JUL-15 To 30-SEP-15	1	59.13	59.13	59.13	00.00	100.00	59.13	59.13	N/A	51,048	30,184
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	45.74	45.74	45.74	00.00	100.00	45.74	45.74	N/A	92,000	42,078
01-APR-16 To 30-JUN-16	3	60.97	58.17	57.43	10.82	97.81	43.87	63.86	N/A	482,781	277,270
01-JUL-16 To 30-SEP-16	3	58.11	60.13	63.57	05.54	94.59	56.31	65.96	N/A	267,800	170,235
<b>Study Yrs</b>											
01-OCT-13 To 30-SEP-14	4	55.40	54.13	51.49	07.00	105.13	47.30	58.44	N/A	484,920	249,677
01-OCT-14 To 30-SEP-15	3	57.31	54.28	59.24	12.09	91.83	43.35	65.22	N/A	506,470	300,041
01-OCT-15 To 30-SEP-16	7	58.11	58.37	59.08	10.88	95.41	43.87	65.96	43.87 to 65.96	334,820	197,799
<b>Calendar Yrs</b>											
01-JAN-14 To 31-DEC-14	4	55.40	54.13	51.49	07.00	105.13	47.30	58.44	N/A	484,920	249,677
01-JAN-15 To 31-DEC-15	3	57.31	54.28	59.24	12.09	91.83	43.35	65.22	N/A	506,470	300,041
<b>ALL</b>	<b>16</b>	<b>57.45</b>	<b>55.16</b>	<b>56.98</b>	<b>10.41</b>	<b>96.81</b>	<b>43.35</b>	<b>65.96</b>	<b>48.37 to 60.97</b>	<b>425,986</b>	<b>242,719</b>
<b>AREA (MARKET)</b>											
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT. MEAN</b>	<b>COD</b>	<b>PRD</b>	<b>MIN</b>	<b>MAX</b>	<b>95%_Median_C.I.</b>	<b>Avg Adj. Sale Price</b>	<b>Avg. Assd. Val</b>
<b>I</b>	<b>16</b>	<b>57.45</b>	<b>55.16</b>	<b>56.98</b>	<b>10.41</b>	<b>96.81</b>	<b>43.35</b>	<b>65.96</b>	<b>48.37 to 60.97</b>	<b>425,986</b>	<b>242,719</b>
<b>ALL</b>	<b>16</b>	<b>57.45</b>	<b>55.16</b>	<b>56.98</b>	<b>10.41</b>	<b>96.81</b>	<b>43.35</b>	<b>65.96</b>	<b>48.37 to 60.97</b>	<b>425,986</b>	<b>242,719</b>
<b>88% MLU By Market Area</b>											
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT. MEAN</b>	<b>COD</b>	<b>PRD</b>	<b>MIN</b>	<b>MAX</b>	<b>95%_Median_C.I.</b>	<b>Avg Adj Sale Price</b>	<b>Avg Assd Val</b>
<b>County</b>	<b>10</b>	<b>57.85</b>	<b>55.02</b>	<b>55.78</b>	<b>08.71</b>	<b>98.64</b>	<b>43.87</b>	<b>63.66</b>	<b>45.74 to 60.97</b>	<b>280,809</b>	<b>158,836</b>
<b>I</b>	<b>10</b>	<b>57.85</b>	<b>55.02</b>	<b>55.78</b>	<b>08.71</b>	<b>98.64</b>	<b>43.87</b>	<b>63.66</b>	<b>45.74 to 60.97</b>	<b>280,809</b>	<b>158,836</b>
<b>ALL</b>	<b>16</b>	<b>57.45</b>	<b>55.16</b>	<b>56.98</b>	<b>10.41</b>	<b>96.81</b>	<b>43.35</b>	<b>65.96</b>	<b>48.37 to 60.97</b>	<b>425,986</b>	<b>242,719</b>

29

57 Logan  
 AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)  
 Qualified  
 Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 18  
 Total Sales Price : 6,815,770  
 Total Adj. Sales Price : 6,815,770  
 Total Assessed Value : 3,883,501  
 Avg. Adj. Sales Price : 425,986  
 Avg. Assessed Value : 242,719

MEDIAN : 57  
 WGT. MEAN : 57  
 MEAN : 55  
 COD : 10.41  
 PRD : 98.81

COV : 13.80  
 STD : 07.61  
 Avg. Abs. Dev : 05.98  
 MAX Sales Ratio : 65.96  
 MIN Sales Ratio : 43.35

95% Median C.I. : 46.37 to 60.97  
 95% Wgt. Mean C.I. : 50.92 to 63.04  
 95% Mean C.I. : 51.11 to 59.21

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90% 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	2	52.31	52.31	50.06	09.58	104.49	47.30	57.31	N/A	725,000	382,830
1	2	52.31	52.31	50.06	09.58	104.49	47.30	57.31	N/A	725,000	382,830
____Dry____											
County	1	43.36	43.36	43.36	00.00	100.00	43.35	43.35	N/A	235,000	101,877
1	1	43.35	43.35	43.35	00.00	100.00	43.35	43.35	N/A	235,000	101,877
____Grass____											
County	11	58.11	55.96	59.07	09.00	94.72	43.87	65.22	45.74 to 63.86	391,645	231,334
1	11	56.11	56.95	59.07	09.00	94.72	43.87	65.22	45.74 to 63.86	391,645	231,334
____ALL____	18	57.46	55.16	56.98	10.41	98.81	43.35	65.86	46.37 to 60.97	425,986	242,719

## Logan County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Logan</b>	1	3740	3740	3600	3460	2955	2955	2600	2485	<b>3094</b>
<b>Lincoln</b>	2	2500	2500	2473	2500	2500	2466	2491	2490	<b>2490</b>
<b>McPherson</b>	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	<b>2100</b>
<b>Thomas</b>	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
<b>Custer</b>	2	n/a	2039	1861	1926	n/a	2026	2075	2076	<b>2056</b>
<b>Custer</b>	4	n/a	4866	4457	3762	3481	3365	3154	2957	<b>3997</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Logan</b>	1	1625	1625	1560	1560	1440	1440	1210	1210	<b>1441</b>
<b>Lincoln</b>	2	1300	1300	1300	1300	1300	1300	1300	1300	<b>1300</b>
<b>McPherson</b>	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
<b>Thomas</b>	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
<b>Custer</b>	2	n/a	540	530	530	530	530	530	530	<b>532</b>
<b>Custer</b>	4	n/a	2095	1910	1610	1495	1445	1355	1275	<b>1665</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Logan</b>	1	525	525	525	525	525	526	527	525	<b>525</b>
<b>Lincoln</b>	2	595	595	595	595	595	525	525	524	<b>525</b>
<b>McPherson</b>	1	n/a	n/a	450	450	n/a	450	450	450	<b>450</b>
<b>Thomas</b>	1	n/a	n/a	465	465	465	465	465	465	<b>465</b>
<b>Custer</b>	2	n/a	530	530	530	530	535	536	531	<b>532</b>
<b>Custer</b>	4	n/a	1070	1065	1065	1060	1060	987	854	<b>901</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

## Sand Hills Grass Regional Analysis: October 2013 to March 2017

% MLU 80%

10/1/2013 9/30/2014  
 10/1/2014 9/30/2015  
 10/1/2015 9/30/2016  
 10/1/2016 9/30/2017

	# sales	Median SP	% Chg	Avg SP	% Chg
Year 1	34	607		639	
Year 2	47	874	44%	841	32%
Year 3	48	844	-3%	849	1%
Year 4	17	651	-23%	735	-13%

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
56	2013	6056	10/11/2013	2579	240000	395.29	100%	607
60	16	344	10/18/2013	2281	932500	1363.5	99%	684
16	98	43	11/19/2013	147	436278	727.13	100%	600
16	98	99	12/7/2013	151	115024	192	100%	599
56	2013	7237	12/19/2013	2757	148880	148.88	100%	1000
56	2013	7275	12/20/2013	2751	272000	639.36	100%	425
56	2013	7278	12/20/2013	2751	544000	1281.9	100%	424
16	98	103	12/27/2013	151	800428	1280	97%	625
16	98	125	12/27/2013	151	1798144	2842.06	100%	633
16	98	101	12/27/2013	151	758024	1303.1	100%	582
16	98	119	1/6/2014	361	2400000	3745.1	100%	641
3	3	896+	1/8/2014	1991	2500000	4442.29	100%	563
16	98	129	1/10/2014	353	2670000	3041	92%	878
16	98	130	1/10/2014	155	830000	974.5	93%	852
51	2014	51	1/15/2014	2559	153500	240.25	96%	639
16	98	145	1/24/2014	31	192000	316	100%	608
3	7	908	2/10/2014	2477	264000	475.93	100%	555
51	2014	174	2/11/2014	2565	320000	587.1	100%	545
56	2014	1490	2/14/2014	2757	458465	908.91	93%	504
56	2014	693	2/14/2014	2765	404053	845	100%	478
56	2014	1437	4/1/2014	2763	228000	480	100%	475
60	16	367	4/10/2014	2475	47943	106.54	100%	450
16	98	252	4/17/2014	261	209300	299	100%	700
3	7	913	4/24/2014	1991	1500000	2565.34	100%	585
56	2014	2486	5/27/2014	2757	195800	179.1	100%	1093
16	98	336	5/30/2014	775	1241800	1767.3	95%	703
16	98	338	6/2/2014	157	112770	161.1	92%	700
5	BB	174	6/30/2014	1453	194040	240	100%	809
56	2015	167	8/1/2014	3047	168863	314.32	100%	537
86	25	403	8/2/2014	1727	400000	640	100%	625
51	2014	1544	9/22/2014	2571	443837	813.78	100%	545
46	14	713	9/26/2014	1715	417761	1114.03	100%	375
46	14	728	9/26/2014	1441	1971405	2311.45	100%	853
86	25	438	9/26/2014	1443	103700	122	100%	850
56	2014	5904	10/4/2014	2877	346500	322.07	100%	1076

32

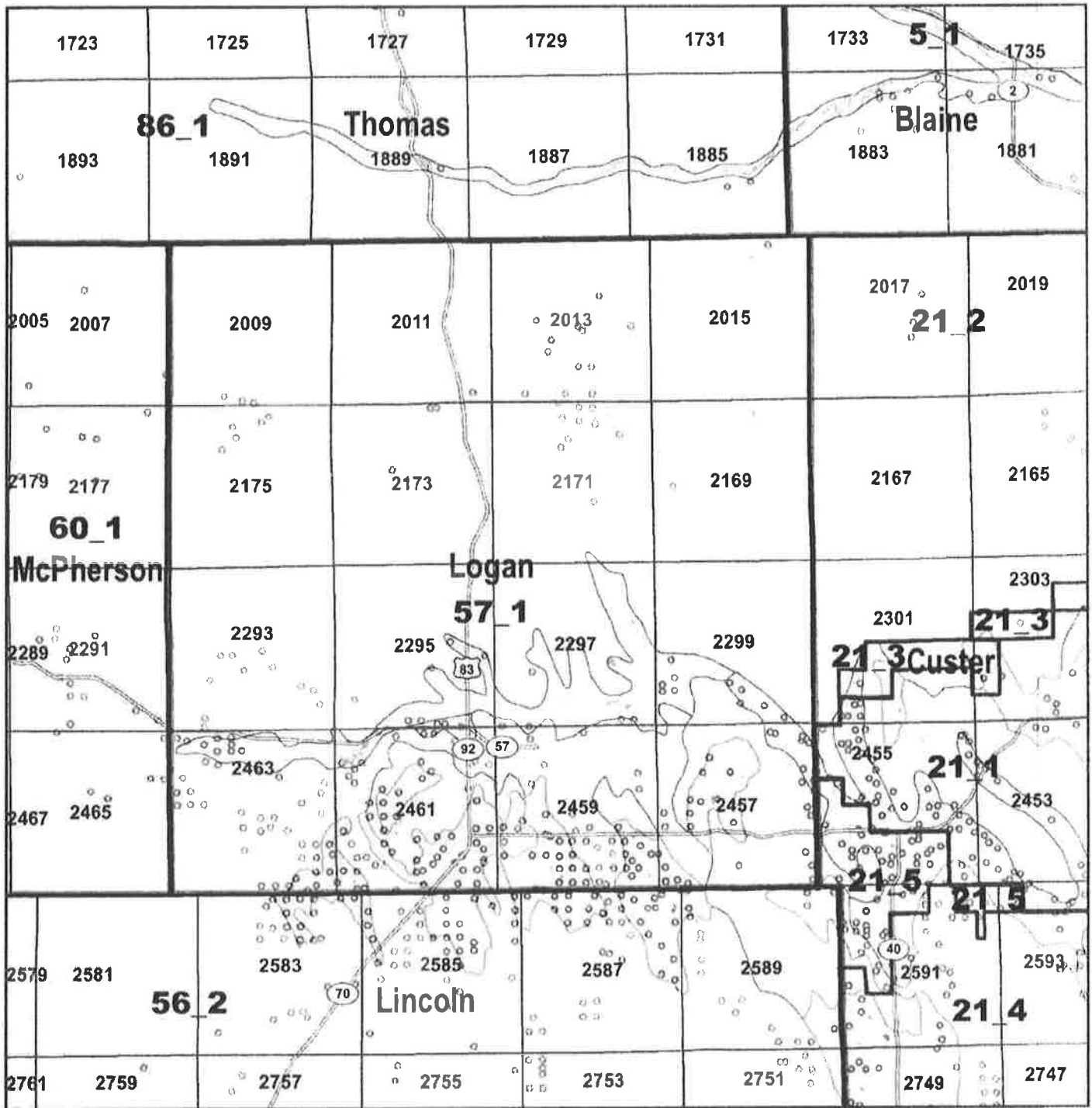


Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
3	7	925+	10/7/2014	2275	400000	528.84	100%	756
3	7	929+	10/15/2014	1991	2180431	3958.25	100%	551
9	71	2	10/31/2014	1033	457301	625.88	87%	731
9	71	7	11/3/2014	1187	322000	525.86	85%	612
16	98	556	11/6/2014	31	480000	638	100%	752
56	2014	5959	12/2/2014	2579	6414825	6126.19	99%	1047
56	2014	6028	12/5/2014	2589	750000	758.32	100%	989
86	25	469	12/11/2014	1891	1746320	2104.16	100%	830
16	98	613	12/15/2014	43	88000	158	100%	557
16	98	620	12/18/2014	1329	305000	636	100%	480
16	98	621	12/22/2014	1327	878500	1841.9	100%	477
60	17	97	12/23/2014	2473	208000	636	97%	327
5	CC	4	12/30/2014	1597	2352000	1920	99%	1225
9	71	36	1/15/2015	1035	8734118	10692.67	91%	817
5	CC	8	1/21/2015	1455	2703600	2245	98%	1204
5	CC	10	1/30/2015	1877	1600000	1595.36	100%	1003
56	2015	437	1/30/2015	2751	240000	238.5	100%	1006
60	17	67	2/4/2015	2289	2816000	2523	98%	1116
9	71	69	2/17/2015	1179	677682	742.98	100%	912
16	98	699	2/17/2015	1177	288810	317.4	100%	910
16	98	701	2/17/2015	1177	288270	320.3	100%	900
5	CC	16	2/27/2015	1733	732188	1314.03	99%	557
16	99	32	3/20/2015	895	262818	553.3	92%	475
9	71	103	3/27/2015	1035	3715000	3280.8	89%	1132
9	71	107	4/1/2015	907	1233350	1449.86	100%	851
51	2015	487	4/1/2015	2565	2691398	2832.51	100%	950
51	2015	488	4/1/2015	2565	299203	314.95	100%	950
16	99	421	4/7/2015	533	316000	640	100%	494
9	71	125	4/10/2015	637	209250	372.1	97%	562
5	CC	24	4/20/2015	1593	1470177	1589.38	99%	925
16	99	59	4/28/2015	377	3200000	3564.59	100%	898
86	25	504	4/29/2015	1451	520000	510.66	100%	1018
16	99	76	5/1/2015	605	810000	1200	99%	675
5	CC	39	5/5/2015	1735	178000	150.5	100%	1183
5	CC	36	5/8/2015	1591	4130400	3432	100%	1203
16	99	109	5/28/2015	1319	500000	999.3	99%	500
16	99	114	6/1/2015	519	968870	1384.1	93%	700
3	7	947+	6/2/2015	2273	355200	635.65	100%	559
46	15	28	6/26/2015	1437	40150	36.5	100%	1100
46	15	18	7/13/2015	1437	450000	312.93	100%	1438
86	25	525	7/29/2015	1447	52500	75	100%	700
16	99	221	8/21/2015	635	1078400	1348.1	97%	800
9	71	255	9/1/2015	503	391000	396.4	100%	986
16	99	168	9/8/2015	1177	676000	1038	99%	651
56	2015	4561	9/10/2015	2885	500000	480	100%	1042

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
5	CC	62	10/26/2015	1883	1568160	1410	99%	1112
16	99	315	12/1/2015	535	6400000	7535.73	98%	849
56	2015	5936	12/2/2015	2753	368000	320	84%	1150
46	15	97	12/2/2015	1439	3286334	3293.6	100%	998
46	15	110	12/2/2015	1439	215600	133	100%	1621
46	15	116	1/4/2016	1617	1665000	2080	96%	800
16	99	388	1/4/2016	1059	6588000	7318	100%	900
16	99	385	1/4/2016	1059	2900691	3221.99	100%	900
16	99	382	1/4/2016	1163	2946357	3193.73	100%	923
5	CC	76	1/14/2016	1461	1795560	2354.08	98%	763
9	71	408	2/9/2016	1041	4756000	4609.44	94%	1032
16	99	437	2/10/2016	1323	1100000	1240.8	98%	887
16	99	439	2/10/2016	1323	1105000	1160	100%	953
9	71	419	2/23/2016	907	5807772	8044.48	96%	722
9	71	422	2/23/2016	1035	2040700	2658.64	98%	768
9	71	445	3/2/2016	503	29000	40.12	100%	723
9	71	437	3/3/2016	905	1345000	1852.95	99%	726
16	99	494	3/24/2016	793	372000	652.46	83%	570
86	25	578	3/30/2016	1891	512000	640	100%	800
86	25	577	3/30/2016	1891	1024000	1276	100%	803
86	25	579	3/30/2016	1891	512000	640	100%	800
16	99	509	3/31/2016	143	1350000	1542.79	90%	875
57	20	75	4/4/2016	2015	528342	640.65	100%	825
86	25	580	4/4/2016	1885	923658	1120	100%	825
9	71	467	4/15/2016	905	1839000	2414.79	92%	762
9	71	469	4/15/2016	1039	336000	486.33	99%	691
5	CC	86	4/28/2016	1737	250000	293	94%	853
46	15	140	4/28/2016	1615	848829	1305.89	100%	650
9	71	482	4/29/2016	1037	2000000	2396.98	94%	834
56	2016	1980	4/29/2016	3047	212000	186.05	100%	1139
21	16	2543	5/2/2016	2019	1926743	2568	100%	750
21	16	2558	5/2/2016	2019	1864455	2022.41	100%	922
16	100	27	5/4/2016	147	374000	440	100%	850
16	100	40	5/12/2016	147	1157500	1347.79	100%	859
57	20	93-94	5/20/2016	2015	537400	624.08	100%	861
9	71	589	5/24/2016	1309	422500	649.59	93%	650
51	2016	676	5/27/2016	2559	248000	310.96	100%	798
60	17	240	6/7/2016	2475	156636	164.88	100%	950
56	2016	2827	6/10/2016	2583	593000	620.29	100%	956
46	15	154	6/17/2016	1617	1100000	1836	100%	599
9	71	534	6/21/2016	907	164500	193.7	100%	849
16	100	142	7/18/2016	147	557855	652.3	100%	855
16	100	148	7/21/2016	145	596178	710.55	100%	839
16	100	164	7/27/2016	153	190850	190.85	100%	1000
3	7	1000	8/16/2016	2277	370533	633.85	100%	585

34

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
86	25	615	8/26/2016	1893	1081470	1081.47	100%	1000
3	8	1+	9/22/2016	2479	347105	631.1	100%	550
3	8	6+	9/27/2016	2195	600000	954.98	100%	628
3	8	9	11/7/2016		2130025	3438.71	100	605
16	100	300	11/9/2016	35	124000	158	97%	785
16	100	314	11/16/2016	879	5923077	9178	100%	645
16	100	320	11/18/2016	1063	5076923	7920.4	100%	641
16	100	318	11/18/2016	1065	68000	80	100%	850
60	17	281	12/1/2016	2473	608000	640	96%	950
60	17	280	12/1/2016	2281	912000	960	100%	950
57	20	154	1/5/2017	2171	1650000	2390.58	100%	690
56	2017	377	1/24/2017	2573	828256	1271.63	97%	651
56	2017	370	1/24/2017	2767	1921750	3063.88	99%	627
56	2017	389	1/24/2017	2767	416000	640	100%	650
56	2017	373	1/24/2017	2767	5605750	8941.78	100%	627
56	2017	406	1/24/2017	2765	896012	1427.78	100%	628
16	100	439	1/27/2017	1071	882993	1276.7	100%	692
46	15	254	1/27/2017	1895	320000	320	100%	1000
60	17	302	1/27/2017	2179	96000	160	100%	600
60	17	326	3/21/2017	2177	423000	466.88	100%	906



**Legend**

- County Lines
- Marked Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Logan County Map



36