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## 2010 Commission Summary

57 Logan

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### Residential Real Property - Current

Number of Sales	16	Median	97
Total Sales Price	\$1,024,000	Mean	105
Total Adj. Sales Price	\$1,024,000	Wgt. Mean	91
Total Assessed Value	\$931,109	Average Assessed Value of the Base	\$44,085
Avg. Adj. Sales Price	\$64,000	Avg. Assessed Value	\$58,194

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### Confidence Interval - Current

95% Median C.I	88.43 to 106.98
95% Mean C.I	85.84 to 123.31
95% Wgt. Mean C.I	83.21 to 98.65

% of Value of the Class of all Real Property Value in the County	7.45
% of Records Sold in the Study Period	5.80
% of Value Sold in the Study Period	7.65

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### Residential Real Property - History

Year	Number of Sales	LOV	Median
<b>2009</b>	12	93	93
<b>2008</b>	16	96	96
<b>2007</b>	24	96	96
<b>2006</b>	27	94	94

## 2010 Commission Summary

57 Logan

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### Commercial Real Property - Current

Number of Sales	3	Median	103
Total Sales Price	\$181,000	Mean	195
Total Adj. Sales Price	\$181,000	Wgt. Mean	188
Total Assessed Value	\$340,520	Average Assessed Value of the Base	\$45,131
Avg. Adj. Sales Price	\$60,333	Avg. Assessed Value	\$113,507

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### Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	-225.09 to 615.96
95% Wgt. Mean C.I	N/A

% of Value of the Class of all Real Property Value in the County	1.13
% of Records Sold in the Study Period	7.32
% of Value Sold in the Study Period	18.40

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### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	4	100	99
2008	5	100	105
2007	8	100	101
2006	6	99	99



## 2010 Opinions of the Property Tax Administrator for Logan County

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Logan County is 97% of market value. The quality of assessment for the class of residential real property in Logan County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Logan County is 100% of market value. The quality of assessment for the class of commercial real property in Logan County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Logan County is 72% of market value. The quality of assessment for the class of agricultural land in Logan County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## **2010 Assessment Actions for Logan County**

**taken to address the following property classes/subclasses:**

### **Residential**

A review of the residential class was done. Based on the analysis and the sales used in the statistical profile it was determined not to change the values for 2010. The statistics appear to be holding but the assessor is concerned there may be a downward trend due to the effects of the national economy.

## 2010 Assessment Survey for Logan County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Assessor and staff.
2.	<b>List the valuation groupings used by the County:</b>
	Valuation Group 1 – consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	As stated in question 2.
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	Sales were used to establish depreciation as it pertains to the cost approach. However, there are not enough residential sales to adequately utilize the sales comparison or income approaches.
4	<b>When was the last lot value study completed?</b>
	2008
a.	<b>What methodology was used to determine the residential lot values?</b>
	Market and a square foot cost are applied.
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Yes – market
a.	<b>How often does the County update depreciation tables?</b>
	The depreciation tables are reviewed annually and if the market is indicating changes the depreciation tables will be adjusted.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes

b.	<b>By Whom?</b>
	Assessor and staff.
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	In 2009 completed a 100% drive by of Stapleton, Gandy, rural residential, and rural agricultural improvements; 2008 costing was utilized, new depreciation was established and all went on the tax rolls in 2009. For 2010 the plan is to do a physical review of 50% of Stapleton and Gandy, 33% physical review of the rural agricultural, and a 100% system (computer) review of the rural residential, and 25% of the grass, dry and irrigated land.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes – a spreadsheet has been developed for planning and tracking of the progress each year.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The results will be applied to the entire class as a whole when the review and inspections are completed.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

NUMBER of Sales:	16	<b>MEDIAN:</b>	<b>97</b>	COV:	33.62	95% Median C.I.:	88.43 to 106.98
TOTAL Sales Price:	1,024,000	WGT. MEAN:	91	STD:	35.16	95% Wgt. Mean C.I.:	83.21 to 98.65
TOTAL Adj.Sales Price:	1,024,000	MEAN:	105	AVG.ABS.DEV:	19.93	95% Mean C.I.:	85.84 to 123.31
TOTAL Assessed Value:	931,109						
AVG. Adj. Sales Price:	64,000	COD:	20.56	MAX Sales Ratio:	209.00		
AVG. Assessed Value:	58,194	PRD:	115.01	MIN Sales Ratio:	63.68		

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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
____Qrtrs____											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	2	90.48	90.48	89.98	2.27	100.55	88.43	92.53	N/A	92,500	83,235
01/01/08 TO 03/31/08	2	94.13	94.13	93.98	1.42	100.16	92.80	95.47	N/A	67,500	63,439
04/01/08 TO 06/30/08											
07/01/08 TO 09/30/08	4	99.75	100.86	99.19	2.59	101.69	96.98	106.98	N/A	48,875	48,479
10/01/08 TO 12/31/08	4	126.60	132.92	89.20	39.31	149.01	69.48	209.00	N/A	60,375	53,857
01/01/09 TO 03/31/09	2	88.84	88.84	90.71	12.21	97.94	77.99	99.69	N/A	78,500	71,206
04/01/09 TO 06/30/09	2	95.58	95.58	78.18	33.38	122.25	63.68	127.48	N/A	55,000	43,001
____Study Years____											
07/01/07 TO 06/30/08	4	92.66	92.31	91.67	1.97	100.69	88.43	95.47	N/A	80,000	73,337
07/01/08 TO 06/30/09	12	99.63	108.66	90.59	24.67	119.95	63.68	209.00	77.99 to 127.48	58,666	53,146
____Calendar Yrs____											
01/01/08 TO 12/31/08	10	98.28	112.34	93.75	22.42	119.83	69.48	209.00	92.80 to 156.38	57,200	53,622
____ALL____											
	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194
____ALL____											
	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194
____ALL____											
	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194
06											
07											
____ALL____											
	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

NUMBER of Sales:	16	<b>MEDIAN:</b>	<b>97</b>	COV:	33.62	95% Median C.I.:	88.43 to 106.98
TOTAL Sales Price:	1,024,000	WGT. MEAN:	91	STD:	35.16	95% Wgt. Mean C.I.:	83.21 to 98.65
TOTAL Adj.Sales Price:	1,024,000	MEAN:	105	AVG.ABS.DEV:	19.93	95% Mean C.I.:	85.84 to 123.31
TOTAL Assessed Value:	931,109						
AVG. Adj. Sales Price:	64,000	COD:	20.56	MAX Sales Ratio:	209.00		
AVG. Assessed Value:	58,194	PRD:	115.01	MIN Sales Ratio:	63.68		

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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 \$ _____											
1 TO 4999	1	209.00	209.00	209.00			209.00	209.00	N/A	1,500	3,135
5000 TO 9999	1	156.38	156.38	156.38			156.38	156.38	N/A	6,000	9,383
Total \$ _____											
1 TO 9999	2	182.69	182.69	166.91	14.40	109.46	156.38	209.00	N/A	3,750	6,259
10000 TO 29999	3	106.98	111.35	112.58	8.69	98.90	99.58	127.48	N/A	21,666	24,393
60000 TO 99999	9	92.80	87.61	87.21	10.58	100.46	63.68	99.91	69.48 to 99.69	76,555	66,766
100000 TO 149999	2	92.63	92.63	93.15	4.53	99.44	88.43	96.82	N/A	131,250	122,256
ALL	16	96.90	104.58	90.93	20.56	115.01	63.68	209.00	88.43 to 106.98	64,000	58,194



**2010 Correlation Section  
for Logan County**

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**Residential Real Property**

**I. Correlation**

The level of value for the residential real property in Logan County, as determined by the PTA is 97%. The mathematically calculated median is 97%.

RESIDENTIAL:It is the opinion of the Division that the level of value for the residential class of property as evidenced by the calculated median from the statistical sample of 16 sales is 97%. Two outliers are affecting the measures of central tendency, when they are hypothetically removed from the analysis the measures are both within the prescribed parameters, COD of 20.56 moves to 10.93% and a PRD of 115.01 moves to 103.37%. It is the opinion of the field liaison that the residential properties are being treated in a uniform and proportionate manner.

The sales review process utilized by the assessor shows no bias in the selection of qualified versus non qualified sales. There are so few sales in the county as many as possible will be used in the analysis of the residential class.

The assessor tries to stay on task with the three year plan of assessment and the six year cycle of physical inspection and review.

A review of the 2010 R&O Statistical profile by sub stratum does not indicate a need for adjustment. There will be no non-binding recommendations made for the residential class of property in Logan County.

**2010 Correlation Section  
for Logan County**

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**II. Analysis of Sales Verification**

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

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

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

RESIDENTIAL: The Logan County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. Because of these job responsibilities the assessor is in a unique position to verify sales that is when there are sales. Sales are not plentiful in any of the three classes of property. The assessor is readily aware of such things as special financing arrangements or foreclosure filings, and the opportunity exists to visit with professionals doing deed research or filing legal documents and the taxpayers of the county.

A sales verification form is also utilized in the sales review process but, the response is poor. Telephone interviews are done, and occasionally on-site reviews will be done while doing pickup work. Properties are also reviewed to make sure there have not been any major changes.

A review of the qualified and non-qualified sales revealed that for the most part those deemed non arms length transactions were sales between family members, foreclosure, and substantially changed. It has been determined that no bias exists in the selection of qualified sales and the assessor is using as many sales as possible in the analysis of the residential class of property.

**2010 Correlation Section  
for Logan County**

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**III. Measure of Central Tendency**

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

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

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

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

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97</b>	<b>91</b>	<b>105</b>

**2010 Correlation Section  
for Logan County**

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#### **IV. Analysis of Quality of Assessment**

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

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

**2010 Correlation Section  
for Logan County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Logan County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>20.56</b>	<b>115.01</b>

RESIDENTIAL: The COD and PRD are indicating possible issues with uniformity and regressive assessments. However there are two low dollar sales that are affecting these measures, book 19 page 301 sale date 11/4/2008 and book 19 page 287 sale date 10/6/2008. When these sales are hypothetically removed from the analysis the coefficient of dispersion and the price related differential are well within the standards, PRD becomes 103.37 and the COD becomes 10.93.

After further review of the residential market the assessor and the contracted appraiser, Larry Rexroth, determined that the market was holding and no major changes would be required. Because of the known assessment actions it is believed the residential property is being treated in a uniform and proportionate manner.



## **2010 Assessment Actions for Logan County**

### **taken to address the following property classes/subclasses:**

#### **Commercial**

The market for commercial sales in Logan County is not good. Only four sales have occurred during this study period.

Four sales are not sufficient to analyze the commercial market or use in making meaningful decisions on whether or not to adjust commercial property values. Since there was no other information available to determine if values should be adjusted the decision was made to leave them the same as 2009.

## 2010 Assessment Survey for Logan County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Assessor and staff.
2.	<b>List the valuation groupings used by the County:</b>
	Valuation Group 1 – consists of Stapleton, Gandy, and rural residential. The only school in the county is in Stapleton and the primary services are located here as well.
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	N/A
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	The cost approach, supported by comparable sales using the sales price per square foot. There is not enough data or commercial sales to utilize the income approach.
4	<b>When was the last lot value study completed?</b>
	2009
a.	<b>What methodology was used to determine the commercial lot values?</b>
	Market and a square foot cost are applied.
5.	<b>Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Yes – market
a.	<b>How often does the County update the depreciation tables?</b>
	The depreciation tables are reviewed annually and if the market is indicating changes the depreciation tables will be adjusted.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes

b.	<b>By Whom?</b>
	Assessor and staff.
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	Commercial properties are done along with the residential physical inspection and review since there are so few commercial properties.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes – a spreadsheet has been developed for planning and tracking of the progress each year.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The results will be applied to the entire class as a whole when the review and inspections are completed.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	3	<b>MEDIAN:</b>	<b>103</b>	COV:	86.61	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	181,000	WGT. MEAN:	188	STD:	169.27	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	181,000	MEAN:	195	AVG.ABS.DEV:	99.30	95% Mean C.I.:	-225.09 to 615.96	
TOTAL Assessed Value:	340,520							
AVG. Adj. Sales Price:	60,333	COD:	96.81	MAX Sales Ratio:	390.81			
AVG. Assessed Value:	113,506	PRD:	103.88	MIN Sales Ratio:	92.92			

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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>Qrtrs</u>											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	1	102.57	102.57	102.57			102.57	102.57	N/A	88,000	90,262
04/01/07 TO 06/30/07	1	92.92	92.92	92.92			92.92	92.92	N/A	38,000	35,311
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08											
07/01/08 TO 09/30/08	1	390.81	390.81	390.81			390.81	390.81	N/A	55,000	214,947
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09											
<u>Study Years</u>											
07/01/06 TO 06/30/07	2	97.75	97.75	99.66	4.94	98.08	92.92	102.57	N/A	63,000	62,786
07/01/07 TO 06/30/08											
07/01/08 TO 06/30/09	1	390.81	390.81	390.81			390.81	390.81	N/A	55,000	214,947
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	2	97.75	97.75	99.66	4.94	98.08	92.92	102.57	N/A	63,000	62,786
01/01/08 TO 12/31/08	1	390.81	390.81	390.81			390.81	390.81	N/A	55,000	214,947
<u>ALL</u>											
	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506
<u>ALL</u>											
	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506
<u>ALL</u>											
	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	3	<b>MEDIAN:</b>	<b>103</b>	COV:	86.61	95% Median C.I.:	N/A	(!: Derived)
TOTAL Sales Price:	181,000	WGT. MEAN:	188	STD:	169.27	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	181,000	MEAN:	195	AVG.ABS.DEV:	99.30	95% Mean C.I.:	-225.09 to 615.96	
TOTAL Assessed Value:	340,520							
AVG. Adj. Sales Price:	60,333	COD:	96.81	MAX Sales Ratio:	390.81			
AVG. Assessed Value:	113,506	PRD:	103.88	MIN Sales Ratio:	92.92			

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506
04											
ALL	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	2	241.87	241.87	269.09	61.58	89.88	92.92	390.81	N/A	46,500	125,129
60000 TO 99999	1	102.57	102.57	102.57			102.57	102.57	N/A	88,000	90,262
ALL	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
350	2	97.75	97.75	99.66	4.94	98.08	92.92	102.57	N/A	63,000	62,786
381	1	390.81	390.81	390.81			390.81	390.81	N/A	55,000	214,947
ALL	3	102.57	195.43	188.13	96.81	103.88	92.92	390.81	N/A	60,333	113,506



**2010 Correlation Section  
for Logan County**

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**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Logan County, as determined by the PTA is 100%. The mathematically calculated median is 103%.

COMMERCIAL: The calculated median from the statistical sampling of 3 sales will not be relied upon in determining the level of value for the commercial class in Logan County nor will the qualitative measures be used in determining assessment uniformity and proportionality. The sample is not representative of the population. The assessor, with the assistance of contracted appraiser Larry Rexroth, has tried to utilize as many sales as possible without bias in the analysis of the commercial class. The county has developed a three year plan of assessment and tries to accomplish those goals. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

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

**2010 Correlation Section  
for Logan County**

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**II. Analysis of Sales Verification**

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

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

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

COMMERCIAL: There are few commercial sales in Logan County, during the three year study period only three sales were qualified as arms length transactions. The two that were disqualified consisted of a sale in which that parcel was added to another, and a sale that was a correction of title. It has been determined that no bias exists in the selection of qualified sales and the assessor is using as many as possible in the analysis of the commercial class of property.

**2010 Correlation Section  
for Logan County**

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**III. Measure of Central Tendency**

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

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

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

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

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>103</b>	<b>188</b>	<b>195</b>

**2010 Correlation Section  
for Logan County**

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#### **IV. Analysis of Quality of Assessment**

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

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

**2010 Correlation Section  
for Logan County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Logan County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>96.81</b>	<b>103.88</b>

COMMERCIAL: The sample is small (only 3 sales) and is not sufficient for a reliable statistical analysis. Because of the known assessment practices it is believed the commercial properties are being treated in the most uniform and proportionate manner possible.

**Agricultural or Special  
Valuation Reports**

## **2010 Assessment Actions for Logan County**

### **taken to address the following property classes/subclasses:**

#### **Agricultural**

A review of the most current market data both within Logan County and the surrounding counties of Thomas, Blaine, Custer, Lincoln, and McPherson was done. After careful consideration the decision was made to increase all of subclasses within the three classes of agricultural land.

The irrigated subclasses increased within a range of approximately 10 – 47%. The dry land subclasses increased within a range of approximately 10 – 43%. All grassland sub classifications increased approximately 32%.

The soil conversion has been changed from the alpha to the numeric notations through the assistance of GIS Western Resources and TerraScan.

Part of the six-year plan of physical inspection and review was done as the annual routine maintenance was completed in the rural area.

## 2010 Assessment Survey for Logan County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Assessor and staff.
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	No
a.	<b>What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.</b> Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Not applicable.
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	Not applicable.
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	Agricultural land is defined in the county zoning regulations; crop production, livestock production or other, containing twenty acres or more from which \$1,000 or more of crop or meat products are produced each year.
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b>
	Agricultural land is defined in 3.a. above, residential is no more than 20 acres, and there is no recreational at this time.
c.	<b>Are these definitions in writing?</b>
	In the zoning manual.
d.	<b>What are the recognized differences?</b>
	The differences are outlined in the zoning manual; predominately use and size of parcel.
e.	<b>How are the rural home sites valued?</b>
	Rural home sites are valued at \$5000 for the first acre and the building site is \$500. Values for 4500 (rural residential) parcels are the first acre \$5000, \$2395 up to ten acres and \$2395 up to twenty acres. These values are used for the whole county.
f.	<b>Are rural farm home sites valued the same as rural residential home sites? If</b>

	<b>no, explain:</b>
	Yes
g.	<b>Are all rural home sites valued the same or are market differences recognized?</b>
	They are valued the same.
h.	<b>What are the recognized differences?</b>
	None.
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	The soil conversion will be in place for 2010, GIS Western Resources Inc. will continue to work on completion of the mapping.
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	The inventory of the land as noted by the LCG's is helpful in determining where the majority of the acres are that are selling. In Logan County approximately 87% of all agricultural acres are grass of which 85% of that falls within the 4G sub-class, and in this case would be given the most weight in developing a grass land value. Approximately 7% of the remaining agricultural acres are irrigated and 5% are dry land.
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	Land use; particularly in identifying irrigated, dry and waste acres. In Logan County most production ground will be located in the southeast corner of the county.
5.	<b>Is land use updated annually?</b>
	Yes
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	GIS will be a valuable asset to the county, will also continue to use FSA and NRD maps, do physical inspections, and review personal property schedules for added irrigation systems.
6.	<b>Is there agricultural land in the County that has a non-agricultural influence?</b>
	No
a.	<b>How is the County developing the value for non-agricultural influences?</b>
	Not applicable.
b.	<b>Has the County received applications for special valuation?</b>
	No
c.	<b>Describe special value methodology</b>
	Not applicable.

7	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Assessor and staff.
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>
	Yes
8.	<b>What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)</b>
	The assessor's plans call for 25% of the grass, dry and irrigated land to be inspected and reviewed for 2010.
a.	<b>Does the County maintain a tracking process?</b>
	Yes – a spreadsheet has been developed for planning and tracking of the progress each year.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The results will be applied to the entire class as a whole when the review and inspections are completed.



## Logan County 57

### 2010 Analysis of Agricultural Land

#### Proportionality Among Study Years

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The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

##### Preliminary Results:

Study Year	County	Area 1
07/01/06 - 06/30/07	3	3
07/01/07 - 06/30/08	2	2
07/01/08 - 06/30/09	3	3
Totals	8	8

##### Added Sales:

Study Year	Total	Mkt 1
7/1/06 - 6/30/07	3	3
7/1/07 - 6/30/08	2	2
7/1/08 - 6/30/09	2	2
	7	7

##### Final Results:

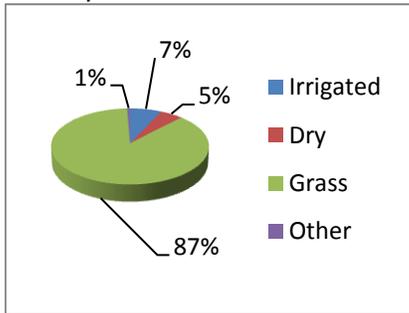
Study Year	County	Area 1
07/01/06 - 06/30/07	6	6
07/01/07 - 06/30/08	4	4
07/01/08 - 06/30/09	5	5
Totals	15	15

## Representativeness by Majority Land Use

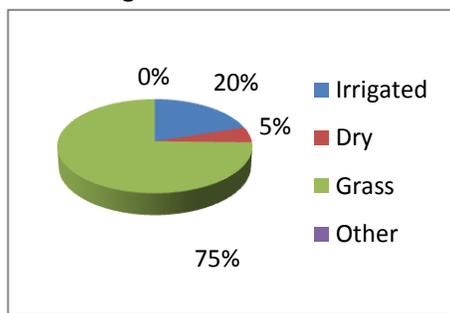
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	7%	20%	17%
Dry	5%	5%	3%
Grass	87%	75%	79%
Other	1%	0%	0%

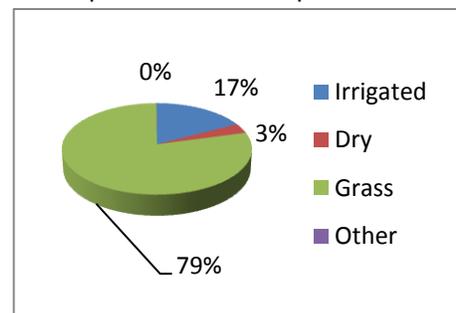
County



Original Sales File



Representative Sample



## Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	8	8
Number of Sales - Expanded Sample	15	15
Total Number of Acres Added	3059	3059

## Ratio Study

### Final Statistics

County		Median	69%	AAD	15.02%
# sales	15	Mean	74%	COD	21.84%
		W. Mean	72%	PRD	103.27%

### Preliminary Statistics

Median	51%	AAD	10.56%
Mean	57%	COD	20.60%
W. Mean	56%	PRD	102.79%

## Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	0	N/A	7	72.43%
Mkt Area 1	0	N/A	0	N/A	7	72.43%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	4	65.75%	0	N/A	7	72.43%
Mkt Area 1	4	65.75%	0	N/A	7	72.43%

**Agricultural or Special  
Valuation Correlation**

## 2010 Correlation Section

### For Logan County

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#### Agricultural Land

##### I. Correlation

The level of value for the agricultural land in Logan County, as determined by the PTA is 72%. The mathematically calculated median is 69%.

##### AGRICULTURAL LAND:

Logan County is on the edge of the Nebraska Sand Hills, an expanse of a large sand-dune area under which the Ogallala aquifer lies. The South Loup River flows into the southern part of the county and the cropland can also be observed in this region. Primary roads through Logan County are highway 83 going north to south and highway 92 running east to west.

The county is homogenous enough in makeup that no market areas have been created. A review of the agricultural sales over the three year study period indicate 3 sales occurred from 7/01/06 to 6/30/07, 2 sales occurred from 7/01/07 to 6/30/08 and 3 sales occurred from 7/01/08 to 6/30/09. The market for agricultural land in Logan County has not been plentiful as evidenced with only 8 sales in the sales file. The sales are evenly distributed over the study period taking away any bias in the time frame. However, the sample is over-represented with grass sales when compared to the total land use of the county. With approximately 87% grass, followed by some irrigated land and then dry.

Even though the sample was balanced the assessor also took into consideration all available market data from the adjoining counties of Thomas, Blaine, Custer, Lincoln, and McPherson in establishing market value. As a result of the agricultural analysis seven sales were brought into the analysis to allow for greater confidence in the data and statistics, and there remained no bias in the time frame. The representativeness of the sample was improved to less than a ten percent threshold between any one of the three different classes (grass, irrigated, and dry). Three sales were brought in from Lincoln County, three from McPherson County, and one from Thomas. The irrigated went up ranging from 10% to 47% depending on the subclass, the dry land went up ranging from approximately 10% to 43% depending on the subclass, and the grass increased by approximately 32% and there is only one grass value applied to all subclasses.

Logan County has achieved equalization within the agricultural class and has a level of value of 72% of market as noted in the 2010 Analysis of Agricultural Land under Majority Land Use 95% and 80%. It is the opinion of the liaison that the calculated median of 69% would be a reflection of the inclusion of irrigated sales, four as shown under 80% MLU and three others that have lesser amounts of irrigated acres included in the sale, that do not carry as much weight as the grass (87% of total land use). The irrigated land use is only approximately 7% of the total makeup of Logan County.

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

## 2010 Correlation Section

### For Logan County

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#### II. Analysis of Sales Verification

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

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

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

#### AGRICULTURAL LAND:

The Logan County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. Because of these job responsibilities the assessor is in a unique position to verify sales that is when there are sales. Sales are few in all three classes of property. The assessor is readily aware of such things as special financing arrangements or foreclosure filings. The opportunity exists to visit with professionals doing deed research or filing legal documents and to visit with taxpayers of the county.

A sales verification form is also utilized in the sales review process, but the response is poor phone interviews will also be done. Occasionally on-site reviews will be done while doing pickup work. Properties are also reviewed to make sure there have not been any major changes.

The non-qualified sales were such things as a duplicate sale, between relatives, partial interest, split, and use changes. It has been determined that the assessor is using as many sales as possible in the analysis of the agricultural land.

## 2010 Correlation Section

### For Logan County

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#### III. Measures of Central Tendency

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

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

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

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

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

**Median    Wgt.Mean    Mean**

<b>R&amp;O Statistics</b>	<b>69</b>	<b>73</b>	<b>75</b>
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## 2010 Correlation Section

### For Logan County

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#### IV. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.  
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

## 2010 Correlation Section

### For Logan County

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There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

The analysis in this section displays the calculated COD and PRD measures for Logan County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
<b>R&amp;O Statistics</b>	<b>21.95</b>	<b>103.02</b>

#### AGRICULTURAL LAND:

The qualitative measures are indicating the PRD to be within the acceptable standard and the COD to be slightly above. However, based on the assessment practices, the sales review, and the analysis of the agricultural market it is believed that the agricultural properties in Logan County have been treated in the most uniform and proportionate manner possible.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,465</b>	<b>Value : 163,243,613</b>	<b>Growth 562,067</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	73	164,647	0	0	6	1,425	79	166,072	
<b>02. Res Improve Land</b>	163	818,029	0	0	32	654,696	195	1,472,725	
<b>03. Res Improvements</b>	165	7,570,851	0	0	32	2,957,680	197	10,528,531	
<b>04. Res Total</b>	238	8,553,527	0	0	38	3,613,801	276	12,167,328	250,557
<b>% of Res Total</b>	86.23	70.30	0.00	0.00	13.77	29.70	18.84	7.45	44.58
<b>05. Com UnImp Land</b>	6	50,359	0	0	0	0	6	50,359	
<b>06. Com Improve Land</b>	33	132,426	0	0	2	52,184	35	184,610	
<b>07. Com Improvements</b>	33	1,122,568	0	0	2	492,849	35	1,615,417	
<b>08. Com Total</b>	39	1,305,353	0	0	2	545,033	41	1,850,386	160,367
<b>% of Com Total</b>	95.12	70.54	0.00	0.00	4.88	29.46	2.80	1.13	28.53
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	238	8,553,527	0	0	38	3,613,801	276	12,167,328	250,557
<b>% of Res &amp; Rec Total</b>	86.23	70.30	0.00	0.00	13.77	29.70	18.84	7.45	44.58
<b>Com &amp; Ind Total</b>	39	1,305,353	0	0	2	545,033	41	1,850,386	160,367
<b>% of Com &amp; Ind Total</b>	95.12	70.54	0.00	0.00	4.88	29.46	2.80	1.13	28.53
<b>17. Taxable Total</b>	277	9,858,880	0	0	40	4,158,834	317	14,017,714	410,924
<b>% of Taxable Total</b>	87.38	70.33	0.00	0.00	12.62	29.67	21.64	8.59	73.11

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	14	860	14	860	0
25. Total	0	0	0	0	0	0	14	860	0

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	937	111,023,791	937	111,023,791
28. Ag-Improved Land	0	0	0	0	187	25,094,390	187	25,094,390
29. Ag Improvements	0	0	0	0	197	13,106,858	197	13,106,858
30. Ag Total							1,134	149,225,039

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	4	5.00	25,000	4	5.00	25,000	
32. HomeSite Improv Land	146	162.00	810,000	146	162.00	810,000	
33. HomeSite Improvements	155	0.00	10,532,132	155	0.00	10,532,132	151,143
34. HomeSite Total				<b>159</b>	<b>167.00</b>	<b>11,367,132</b>	
35. FarmSite UnImp Land	5	5.00	2,500	5	5.00	2,500	
36. FarmSite Improv Land	174	180.00	94,500	174	180.00	94,500	
37. FarmSite Improvements	182	0.00	2,574,726	182	0.00	2,574,726	0
38. FarmSite Total				<b>187</b>	<b>185.00</b>	<b>2,671,726</b>	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>346</b>	<b>352.00</b>	<b>14,038,858</b>	<b>151,143</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,819.50	18.43%	5,542,425	18.98%	1,150.00
47. 2A1	3,936.87	15.05%	4,527,402	15.50%	1,150.00
48. 2A	3,827.02	14.63%	4,209,722	14.41%	1,100.00
49. 3A1	2,233.01	8.54%	2,456,311	8.41%	1,100.00
50. 3A	2,554.71	9.77%	2,810,181	9.62%	1,100.00
51. 4A1	5,176.40	19.79%	5,694,040	19.50%	1,100.00
52. 4A	3,606.73	13.79%	3,967,403	13.58%	1,100.00
53. Total	26,154.24	100.00%	29,207,484	100.00%	1,116.74
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,870.77	21.40%	2,206,338	30.93%	570.00
56. 2D1	1,371.24	7.58%	603,346	8.46%	440.00
57. 2D	2,088.73	11.55%	825,050	11.57%	395.00
58. 3D1	2,392.70	13.23%	849,410	11.91%	355.00
59. 3D	1,363.51	7.54%	443,143	6.21%	325.00
60. 4D1	4,211.32	23.28%	1,326,566	18.60%	315.00
61. 4D	2,793.36	15.44%	879,909	12.33%	315.00
62. Total	18,091.63	100.00%	7,133,762	100.00%	394.31
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,253.69	0.39%	388,645	0.39%	310.00
65. 2G1	1,973.90	0.62%	611,909	0.62%	310.00
66. 2G	4,429.72	1.39%	1,373,215	1.39%	310.00
67. 3G1	862.26	0.27%	267,301	0.27%	310.00
68. 3G	11,050.06	3.47%	3,425,520	3.47%	310.00
69. 4G1	27,472.39	8.62%	8,516,445	8.62%	310.00
70. 4G	271,702.16	85.24%	84,227,679	85.24%	310.00
71. Total	318,744.18	100.00%	98,810,714	100.00%	310.00
<b>Irrigated Total</b>					
Irrigated Total	26,154.24	7.16%	29,207,484	21.61%	1,116.74
<b>Dry Total</b>					
Dry Total	18,091.63	4.95%	7,133,762	5.28%	394.31
<b>Grass Total</b>					
Grass Total	318,744.18	87.25%	98,810,714	73.09%	310.00
<b>Waste</b>					
Waste	2,265.17	0.62%	33,978	0.03%	15.00
<b>Other</b>					
Other	48.54	0.01%	243	0.00%	5.01
<b>Exempt</b>					
Exempt	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	365,303.76	100.00%	135,186,181	100.00%	370.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	26,154.24	29,207,484	26,154.24	29,207,484
<b>77. Dry Land</b>	0.00	0	0.00	0	18,091.63	7,133,762	18,091.63	7,133,762
<b>78. Grass</b>	0.00	0	0.00	0	318,744.18	98,810,714	318,744.18	98,810,714
<b>79. Waste</b>	0.00	0	0.00	0	2,265.17	33,978	2,265.17	33,978
<b>80. Other</b>	0.00	0	0.00	0	48.54	243	48.54	243
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>365,303.76</b>	<b>135,186,181</b>	<b>365,303.76</b>	<b>135,186,181</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	26,154.24	7.16%	29,207,484	21.61%	1,116.74
<b>Dry Land</b>	18,091.63	4.95%	7,133,762	5.28%	394.31
<b>Grass</b>	318,744.18	87.25%	98,810,714	73.09%	310.00
<b>Waste</b>	2,265.17	0.62%	33,978	0.03%	15.00
<b>Other</b>	48.54	0.01%	243	0.00%	5.01
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>365,303.76</b>	<b>100.00%</b>	<b>135,186,181</b>	<b>100.00%</b>	<b>370.07</b>

## 2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

57 Logan

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	11,761,277	12,167,328	406,051	3.45%	250,557	1.32%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,401,836	11,367,132	-34,704	-0.30%	151,143	-1.63%
<b>04. Total Residential (sum lines 1-3)</b>	<b>23,163,113</b>	<b>23,534,460</b>	<b>371,347</b>	<b>1.60%</b>	<b>401,700</b>	<b>-0.13%</b>
05. Commercial	1,689,783	1,850,386	160,603	9.50%	160,367	0.01%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	2,625,826	2,671,726	45,900	1.75%	0	1.75%
08. Minerals	860	860	0	0.00	0	0.00
<b>09. Total Commercial (sum lines 5-8)</b>	<b>4,316,469</b>	<b>4,522,972</b>	<b>206,503</b>	<b>4.78%</b>	<b>160,367</b>	<b>1.07%</b>
<b>10. Total Non-Agland Real Property</b>	<b>27,479,582</b>	<b>28,057,432</b>	<b>577,850</b>	<b>2.10%</b>	<b>562,067</b>	<b>0.06%</b>
11. Irrigated	22,279,091	29,207,484	6,928,393	31.10%		
12. Dryland	5,568,980	7,133,762	1,564,782	28.10%		
13. Grassland	74,916,952	98,810,714	23,893,762	31.89%		
14. Wasteland	33,858	33,978	120	0.35%		
15. Other Agland	243	243	0	0.00%		
<b>16. Total Agricultural Land</b>	<b>102,799,124</b>	<b>135,186,181</b>	<b>32,387,057</b>	<b>31.51%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>130,278,706</b>	<b>163,243,613</b>	<b>32,964,907</b>	<b>25.30%</b>	<b>562,067</b>	<b>24.87%</b>

June 17, 2009

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

Logan County has 274 residential properties, 40 Commercial Properties and 1137 agricultural properties. There are an estimated 150 personal property filings each year and estimated 35 homestead exemption.

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

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

The County assessor maintains the cadastral mapping system at the time of the recording of a deed. The records have current ownership and land descriptions.

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

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

In 2010 we plan to review Stapleton and Gandy Village properties. In 2009 we will begin to implement new soil conversion. In 2010-2012 we plan to drive the County and review all property. Work on the Assessors record files. Study depreciation for residential property rural and villages. Outbuilding depreciation will be reviewed. Study Aground.

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

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

Assessor completes 521 data as soon as possible.

Reports of the Logan County Assessor are filed on time.

Homestead Exemption applications are filed on or before June 30. State Statute.

State Statutes, rules and regulations are followed in filing personal property schedules and abstracts are filed on time.

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

Pat Harvey  
Logan County Assessor

# 2010 Assessment Survey for Logan County

## I. General Information

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	0
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	1
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$66,996
7.	<b>Adopted budget, or granted budget if different from above</b>
	\$55,546
8.	<b>Amount of the total budget set aside for appraisal work</b>
	\$14,950
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	None
10.	<b>Part of the budget that is dedicated to the computer system</b>
	\$4,000
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$2,600
12.	<b>Other miscellaneous funds</b>
	None
13.	<b>Was any of last year's budget not used:</b>
	Yes - \$20,145

## B. Computer, Automation Information and GIS

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Assessor
5.	<b>Does the county have GIS software?</b>
	In the preliminary stages of development.
6.	<b>Who maintains the GIS software and maps?</b>
	GIS Western Resources, Inc.
7.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

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

## D. Contracted Services

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



# Certification

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This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Logan County Assessor.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts