

Logan County Family &
Community Wellness Agent

NDSU

By Dustin Hammond

EXTENSION
LOGAN COUNTY





Logan County Agriculture and
Natural Resources (ANR) Agent

NDSU

By Josh Becker

EXTENSION
LOGAN COUNTY



Tax Time! Don't stress about it.

I remember tax season when I was a kid. My dad would lock himself in the back bedroom/office for hours and hours. The stress level could be felt in the house. Years later, the farm and ranch accounts were managed by mom and taxes were prepared by the local tax preparers. I am not sure if the stress was reduced 100%, but at least it was out of the house. If you have a small or large business, farm, or ranch, you probably have a tax professional. But what if you have a W-2 or two, 1099s from interest or side jobs, and some deductible interest? You have more than a few options to do your taxes yourself at home. If you don't feel that you can file them yourself, or you can't afford a tax preparer, you may also take advantage of free tax preparation sites available throughout North Dakota. These sites are operated by the American Association of Retired Persons (AARP) and the IRS provides free tax preparation sites throughout North Dakota, with most locations opening in February. Details, including site locations and appointment scheduling information, will soon be available at www.tax.nd.gov/freetaxprep.

One of the best options, in my humble opinion, for filing is to use an IRS-screened provider. If your adjusted gross income (AGI) was \$89,000 or less, you can file electronically for free. You can find a list of providers here: <https://apps.irs.gov/app/freeFile/browse-all-offers/>. Some trusted providers include a free state tax return, while others may charge a fee. According to Brian Kroshus, ND Tax Commissioner, in 2025 almost 94 percent of North Dakota income tax filers submitted their returns electronically, a figure that continues to grow.

You can still file the old-fashioned way with paper copies of

the forms. If you file by mail, you should also be aware of recent changes in the U.S. Postal Service (USPS) postmark date processes. Effective January 1, 2026, the postmark date is now the day the mail was processed by USPS, rather than the date it was dropped in the mailbox.

Property taxes were a hot topic in the last few election cycles. If you haven't heard, all homeowners may apply for a Primary Residence Credit (PRC). The PRC provides North Dakota homeowners with the opportunity to apply annually for a state property tax credit through the North Dakota Office of State Tax Commissioner. Homeowners who qualify through an approved application may receive up to \$1,600 against their property tax obligation. To register for your state Property Tax Relief, go online, <https://www.tax.nd.gov/prc>, and register there. All applications must be done online.

To be eligible for the credit, you must own a home (house, mobile home, town home, duplex, or condo) in North Dakota and reside in it as your primary residence. Homes held in trusts also qualify. There are no age restrictions or income limitations for this credit. Only one PRC is available per household.

There is still time to sign up for the Powerful Tools for Caregivers course. Classes will begin February 18 and run for six weeks on Wednesdays from 1:30-3:00 p.m. (CT) via Zoom. These classes are designed for adult caregivers of individuals diagnosed with chronic health conditions and are free. For more information or to register, contact Katie Thompson at 701-284-6624 or katie.thompson.1@ndsu.edu, or visit www.ndc3.org for class details and additional offerings on alternate dates and times. Questions or comments? Feel free to reach out to me at 701-754-2504 or email dustin.hammond@ndsu.edu

Eugene Roesler, Lehr: "Very good paper. Well done. Hi to everyone."

Judy Woods, Bellevue, NE: "Thank you for helping us keep up with the news at home since I am so far away. Especially love articles and pictures of my great nieces and nephews. Thanks to all for supporting the White Maid."

**PUBLIC NOTICES
YOUR RIGHT TO KNOW**

Court File No. 24-2026-PR-00001
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Matthew Wermerskirchen (09719)
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Attorneys for Personal Representative

IN THE DISTRICT COURT OF
LOGAN COUNTY,
NORTH DAKOTA
IN THE MATTER OF THE
ESTATE OF DELMER A.
SUKUT, DECEASED
NOTICE TO CREDITORS

NOTICE IS HEREBY GIVEN that the undersigned has been appointed Personal Representative of the above estate. All persons having claims against the said deceased are required to present their claims within three months after the date of the first publication of this notice or said claims will be forever barred. Claims must either be presented to Fern A. Sukut, Personal Representative of this estate at 5634 Hwy 46, Gackle, ND 58442, or filed with the Court.

Dated: January 15, 2026.
Fern A. Sukut
5634 Hwy 46
Gackle, ND 58442
First publication on the 21st
day of January, 2026.
(Jan. 21, 28 & Feb. 4)

Court File No. 24-2026-PR-00002
Isaac Zimmerman (07665)
Matthew Wermerskirchen (09719)
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Attorneys for Personal Representative

IN THE DISTRICT COURT OF
LOGAN COUNTY,
NORTH DAKOTA
**IN THE MATTER OF THE
ESTATE OF ALLEN HAM-
MOND A/K/A ALLEN J. HAM-
MOND A/K/A ALLEN JOHN
HAMMOND, DECEASED
NOTICE TO CREDITORS**

NOTICE IS HEREBY GIVEN that the undersigned has been appointed Personal Representative of the above estate. All persons having claims against the said deceased are required to present their claims within three months after the date of the first publication of this notice or said claims will be forever barred. Claims must either be presented to Lucille Johnson, Personal Representative of this estate at 524 Macon Drive, Bismarck, ND 58504, or filed with the Court.

Dated: January 21st, 2026.
Lucille Johnson
524 Macon Drive
Bismarck, ND 58504
First publication on the 4th day of
February, 2026.
(Feb. 4. 11 & 18)



**Dist. 28 Republican
Delegate Selection Meeting**

**Sunday, February 22
3 p.m.**

**at Growing Small Towns,
Oakes, ND**

- ★ **Selecting Delegates for State Convention**
- ★ **County Committee Meetings**
- ★ **Candidates for Statewide Office invited**

Paid for by District 28 Republicans, Mike Brandenburg, Chairman

Selected Agricultural Statistics for North Dakota and Logan County

Every year the USDA National Agricultural Statistics Service (NASS) teams up with NDSU Extension to provide annual agricultural statistics for the State of North Dakota. These statistics can be a valuable tool for producers in making informed decisions for their operations, industrial & community planning efforts, and legislative decisions. The following information was taken from the most recent publication: ND Agriculture—Statistics No. 94 August 2005. Some of the data originate from varying years depending on when the information is collected. Certain areas of data are compiled at different yearly intervals, which I will note when applicable.

Farm Size (2022):

As of 2022, there were 25,068 farms using ~38 million acres generating over 12 billion dollars in market value of products in ND. The statewide average farm size is 1,537 acres. Logan County had 285 farms using 482,000 acres generating over 136 million dollars of product value. The county average farm size is 1,693 acres. Logan County population: 1,880. Avg age of agricultural operator: 54 years old

National rankings—commodities (2025):

ND ranked #1 in the production of: spring wheat / durum / oats / rye / sunflowers / canola

NAPOLEON WEATHER

Clark Haas, Observer

| | H | L | Pre. |
|-----------------|----|----|------|
| Mon., Jan. 26 | 17 | -5 | |
| Tues., Jan. 27 | 10 | -5 | |
| Wed., Jan. 28 | 12 | -2 | |
| Thurs., Jan. 29 | 17 | -4 | |
| Fri., Jan. 30 | 8 | -7 | |
| Sat., Jan. 31 | 36 | 7 | |
| Sun., Feb. 1 | 35 | 17 | T |

| | |
|-----------------------------|-------|
| Normal for January..... | .55 |
| January this year | .30 |
| Normal for February | .85 |
| February this year | |
| Normal Jan. 1 to Dec. 31 .. | 19.57 |

ATTENTION

WHEAT GROWERS

The North Dakota Wheat Commission election for Logan County will take place on Tuesday, February 10, 2026, at 11:30 AM (CT), at the Napoleon Country Club, 3131 Hwy 34, in Napoleon, ND. Elections will be held in conjunction with the Winter Production Agriculture Meeting.

ELECTION

Persons who are residents of Logan County and have been actively engaged in the production of wheat are eligible to vote. A Wheat producer must be present to vote but need not be present to be elected.

For more information contact
the North Dakota Wheat Commission at (701) 328-5111.