

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2024 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**JOHNSON COUNTY**

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Johnson County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Johnson County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,  
Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Terry Keebler, Johnson County Assessor

# Table of Contents

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## **2024 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

### ***County Reports:***

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

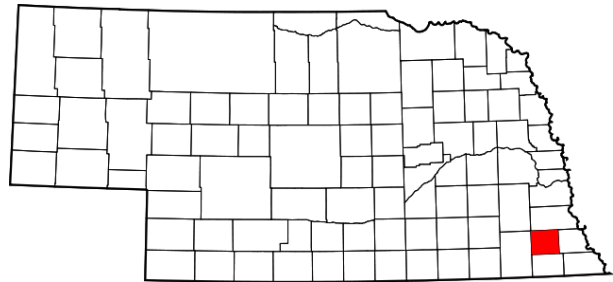
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94*

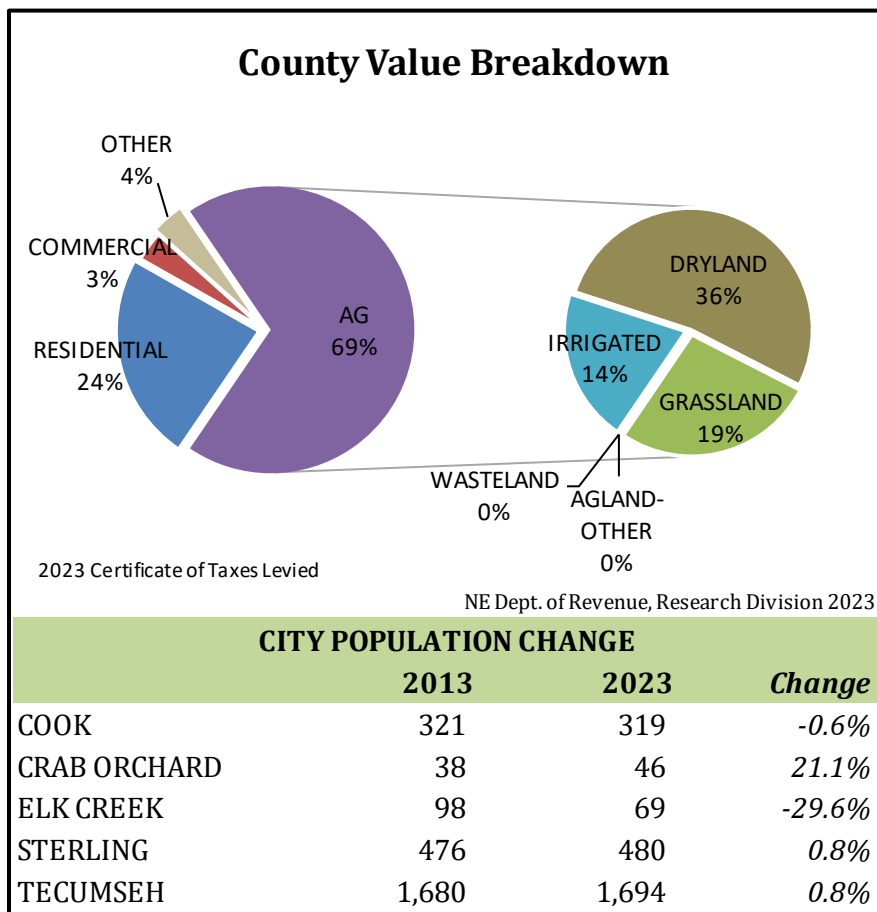


## County Overview

With a total area of 376 square miles, Johnson County has 5,287 residents, per the Census Bureau Quick Facts for 2024, a slight population decrease from the 2023 U.S. Census. Reports indicate that 72% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$112,237 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Johnson County are located in and around the county seat of Tecumseh, although there is limited commercial activity. According to the latest U.S. Census Bureau, there are 102 employer establishments with total employment of 771, for a 10% overall decrease in employment.



Agricultural land contributes the majority of value to the county's overall valuation base. A mix of dry and grass land makes up a majority of the land in the county. Johnson County is included in the Nemaha Natural Resource District (NRD). When compared against the value of sales by commodity group of the other counties in Nebraska, Johnson County ranks fifth in poultry and eggs. In top livestock inventory items, Johnson County ranks first in poultry broilers and other meat-type chickens (USDA AgCensus).

# 2024 Residential Correlation for Johnson County

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## *Assessment Actions*

A physical inspection and review was completed for Valuation Group 1.

The first acre homesite value was increased rural residential. Cost and depreciation tables were updated for all residential parcels, and location factors were adjusted by valuation group.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales verification summary revealed that the Johnson County Assessor qualified available sales and is near the state average usability rate. Evaluation showed that the sales are arm's-length and were useful for the measurement of the residential class. Non-qualified sales included family transfers, adjoining owner purchases, gifts, and partial transfers.

There are five valuation groups within the residential class, stratified mostly by assessor location. The smallest villages are combined into Valuation Group 4.

The six-year inspection and review cycle is in compliance, with all parcels being inspected from 2019 to 2023. The cost table is dated 2020, land and depreciation studies are dated 2023.

The assessor does not have a valuation methodology on file.

## *Description of Analysis*

The county assessor uses five valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Tecumseh
2	Cook
4	Elk Creek, Crab Orchard
6	Sterling
9	Rural Residential Acreages

Review of the statistical profile indicates that there are 119 sales within the residential class of property with two of the three measures of central tendency within the acceptable range. Only the mean is slightly high. The COD and PRD are higher than the IAAO recommended range. Review of the sales price substratum indicates a regressive pattern. After several years of percent

## 2024 Residential Correlation for Johnson County

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adjustments, the county assessor implemented new appraisal tables this year, which should have corrected regressive tendencies. However, there are outliers at all price levels, making it unclear whether assessments are truly regressive or not. The Property Assessment Division will work with the county assessor to examine the appraisal process.

Review of individual valuation groups shows that all with a sufficient sample of sales have medians within the acceptable range and supports that equalization has been achieved. Comparison of the sales and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows that the sample and the population were consistently applied.

### *Equalization and Quality of Assessment*

Based on the evidence, residential property in Johnson County is assessed within the acceptable range and is equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	61	97.91	107.42	97.35	25.20	110.34
2	18	99.59	107.77	96.86	27.23	111.26
4	4	99.14	113.74	101.24	21.69	112.35
6	11	92.82	92.74	89.12	15.38	104.06
9	25	98.20	101.16	91.81	25.55	110.18
<u>ALL</u>	119	97.91	105.02	94.71	24.68	110.89

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Johnson County is 98%.

## 2024 Commercial Correlation for Johnson County

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### *Assessment Actions*

Multi-family parcels were revalued to reflect the increasing residential market. Commercial site values were changed in various towns in 2019. Commercial parcels in Sterling received an 11% increase. The maintenance and pick-up work was completed where required.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales qualification review revealed that the Johnson County Assessor qualified sales above the statewide average this year. Non-qualified sales included adjoining property owners, family sales and those not on the open market. All arm's-length sales were utilized for the measurement of the commercial class.

There is one commercial valuation group in Johnson County. Commercial sales activity is limited and not very competitive. The review and analysis indicate that no further stratification is necessary. All commercial parcels were inspected and revalued in 2019. Cost, depreciation tables, and lot studies all reflect the 2019 date.

### *Description of Analysis*

The commercial statistics consist of 25 sales in the current study period. Only the median is within the acceptable range, and none of the measures of central tendency correlate well. The COD is within the IAAO recommended range for rural commercial parcels; however, the PRD is high. Review of the sale price substratum does not display a clearly regressive pattern; however, the median does fluctuate as outliers are removed. For that reason, the median will not be used as an indicator of the level of value.

Analysis of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the actions reported by the county assessor.

### *Equalization and Quality of Assessment*

Based on all relevant information, the quality of assessment of the commercial property class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

## 2024 Commercial Correlation for Johnson County

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### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Johnson County is determined to be at the statutory level of 100% of market value.

# 2024 Agricultural Correlation for Johnson County

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## *Assessment Actions*

Irrigated land increased 16-21%, dryland and grassland increased 6-7% per acre. Timber was increased by \$100 per acre and waste was increased by \$20 per acre. The pick-up work was completed.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales qualification review revealed that the Johnson County Assessor qualified sales below the statewide average this year. Sales were non-qualified if purchased by the adjoining landowner, a family transfer or not advertised on the open market. This supports that all arm's-length sales were used for the measurement of the agricultural class.

There is one market group in Johnson County which includes all land use and land capability in the county. The review and analysis indicated that no further stratification was warranted. There are no intensive use properties identified but a major portion of the Conservation Reserve Program (CRP) acres are identified.

Agricultural improvements were inspected from 2020 to 2022. The county assessor and staff perform all physical reviews. Land use was evaluated using aerial imagery and was completed in 2023. Depreciation tables were updated this year, and the 2020 Vanguard costing table was implemented.

## *Description of Analysis*

There are 45 sales in the agricultural class. The overall median and mean measures of central tendency are within the acceptable range. The COD supports the use of the median as an indicator of the level of value.

Review of the 80% Majority Land Use (MLU) by market area substratum shows that only the dryland and grassland samples have enough sales and are within the acceptable range. The two irrigated sales are low, but irrigated land received a significant increase for this year and is assessed higher than most adjoining counties.

Comparison of the 2023 Certificate of Taxes Levied (CTL) to the 2024 County Abstract of Assessment, Form 45 supports the reported actions of the county assessor and indicates that all land values reflect the adjustments that were outlined and are uniformly adjusted.

## 2024 Agricultural Correlation for Johnson County

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### *Equalization and Quality of Assessment*

The review of the assessment actions supports that the agricultural improvements have been assessed similarly to rural residential properties. Agricultural land has been uniformly valued within the acceptable range. The quality of assessment of agricultural property in Johnson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	2	42.46	42.46	42.61	00.92	99.65
1	2	42.46	42.46	42.61	00.92	99.65
<u>    Dry    </u>						
County	16	69.67	68.60	67.16	16.20	102.14
1	16	69.67	68.60	67.16	16.20	102.14
<u>    Grass    </u>						
County	9	69.51	73.20	65.66	15.91	111.48
1	9	69.51	73.20	65.66	15.91	111.48
<u>    ALL    </u>						
	45	69.51	70.05	64.51	19.57	108.59

### *Level of Value*

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

## 2024 Opinions of the Property Tax Administrator for Johnson County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott  
Property Tax Administrator



## APPENDICES

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## 2024 Commission Summary for Johnson County

### Residential Real Property - Current

Number of Sales	119	Median	97.91
Total Sales Price	\$15,742,177	Mean	105.02
Total Adj. Sales Price	\$15,742,177	Wgt. Mean	94.71
Total Assessed Value	\$14,908,862	Average Assessed Value of the Base	\$124,702
Avg. Adj. Sales Price	\$132,287	Avg. Assessed Value	\$125,285

### Confidence Interval - Current

95% Median C.I	91.78 to 101.62
95% Wgt. Mean C.I	89.17 to 100.24
95% Mean C.I	98.91 to 111.13
% of Value of the Class of all Real Property Value in the County	20.14
% of Records Sold in the Study Period	6.74
% of Value Sold in the Study Period	6.77

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	126	94	94.01
2022	114	93	92.55
2021	96	93	93.31
2020	92	97	96.61

## 2024 Commission Summary for Johnson County

### Commercial Real Property - Current

Number of Sales	25	Median	96.54
Total Sales Price	\$1,982,840	Mean	91.49
Total Adj. Sales Price	\$1,982,840	Wgt. Mean	83.17
Total Assessed Value	\$1,649,097	Average Assessed Value of the Base	\$116,847
Avg. Adj. Sales Price	\$79,314	Avg. Assessed Value	\$65,964

### Confidence Interval - Current

95% Median C.I	69.62 to 102.23
95% Wgt. Mean C.I	68.82 to 97.51
95% Mean C.I	80.09 to 102.89
% of Value of the Class of all Real Property Value in the County	3.29
% of Records Sold in the Study Period	8.12
% of Value Sold in the Study Period	4.58

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	27	100	96.27
2022	24	100	96.63
2021	26	100	100.71
2020	17	100	99.16

**49 Johnson**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 119  
 Total Sales Price : 15,742,177  
 Total Adj. Sales Price : 15,742,177  
 Total Assessed Value : 14,908,862  
 Avg. Adj. Sales Price : 132,287  
 Avg. Assessed Value : 125,285

MEDIAN : 98  
 WGT. MEAN : 95  
 MEAN : 105  
 COD : 24.68  
 PRD : 110.89

COV : 32.40  
 STD : 34.03  
 Avg. Abs. Dev : 24.16  
 MAX Sales Ratio : 255.15  
 MIN Sales Ratio : 45.95

95% Median C.I. : 91.78 to 101.62  
 95% Wgt. Mean C.I. : 89.17 to 100.24  
 95% Mean C.I. : 98.91 to 111.13

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	16	114.85	123.58	110.64	23.30	111.70	84.60	255.15	95.66 to 136.97	111,563	123,431	
01-JAN-22 To 31-MAR-22	8	112.18	121.14	103.53	41.86	117.01	66.00	212.60	66.00 to 212.60	79,000	81,789	
01-APR-22 To 30-JUN-22	20	95.83	99.11	92.59	21.78	107.04	56.43	148.98	80.18 to 113.34	162,189	150,177	
01-JUL-22 To 30-SEP-22	19	95.84	97.58	97.44	16.11	100.14	61.93	150.30	83.84 to 107.83	119,968	116,902	
01-OCT-22 To 31-DEC-22	13	97.91	103.50	105.27	23.35	98.32	63.22	173.51	78.08 to 121.99	137,346	144,579	
01-JAN-23 To 31-MAR-23	9	99.01	116.34	107.65	21.54	108.07	90.93	189.12	93.52 to 135.43	85,278	91,805	
01-APR-23 To 30-JUN-23	16	87.21	91.88	82.38	22.05	111.53	45.95	171.58	70.97 to 101.43	185,438	152,769	
01-JUL-23 To 30-SEP-23	18	91.90	102.87	83.47	29.13	123.24	59.87	188.78	76.09 to 127.09	126,778	105,827	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	63	99.88	107.66	98.91	24.72	108.85	56.43	255.15	91.78 to 109.47	126,035	124,665	
01-OCT-22 To 30-SEP-23	56	96.03	102.04	90.43	24.38	112.84	45.95	189.12	87.64 to 101.43	139,321	125,981	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	60	96.88	102.51	97.71	23.84	104.91	56.43	212.60	88.04 to 105.67	132,345	129,309	
<u>ALL</u>	119	97.91	105.02	94.71	24.68	110.89	45.95	255.15	91.78 to 101.62	132,287	125,285	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	61	97.91	107.42	97.35	25.20	110.34	61.93	255.15	88.04 to 105.67	111,500	108,547	
2	18	99.59	107.77	96.86	27.23	111.26	62.96	189.12	86.73 to 127.09	99,611	96,484	
4	4	99.14	113.74	101.24	21.69	112.35	90.97	165.73	N/A	34,625	35,055	
6	11	92.82	92.74	89.12	15.38	104.06	64.38	122.40	68.66 to 116.46	82,673	73,675	
9	25	98.20	101.16	91.81	25.55	110.18	45.95	173.51	87.56 to 118.69	243,991	224,007	
<u>ALL</u>	119	97.91	105.02	94.71	24.68	110.89	45.95	255.15	91.78 to 101.62	132,287	125,285	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	114	97.08	104.21	94.62	24.18	110.14	45.95	255.15	91.68 to 101.43	137,616	130,210	
06												
07	5	135.43	123.30	120.25	23.78	102.54	61.93	173.93	N/A	10,800	12,987	
<u>ALL</u>	119	97.91	105.02	94.71	24.68	110.89	45.95	255.15	91.78 to 101.62	132,287	125,285	

**49 Johnson**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 119  
 Total Sales Price : 15,742,177  
 Total Adj. Sales Price : 15,742,177  
 Total Assessed Value : 14,908,862  
 Avg. Adj. Sales Price : 132,287  
 Avg. Assessed Value : 125,285

MEDIAN : 98  
 WGT. MEAN : 95  
 MEAN : 105  
 COD : 24.68  
 PRD : 110.89

COV : 32.40  
 STD : 34.03  
 Avg. Abs. Dev : 24.16  
 MAX Sales Ratio : 255.15  
 MIN Sales Ratio : 45.95

95% Median C.I. : 91.78 to 101.62  
 95% Wgt. Mean C.I. : 89.17 to 100.24  
 95% Mean C.I. : 98.91 to 111.13

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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
<b>Low \$ Ranges</b>											
Less Than 5,000	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
Less Than 15,000	5	104.75	117.16	106.52	30.75	109.99	61.93	173.93	N/A	7,900	8,415
Less Than 30,000	11	147.11	145.96	151.86	28.62	96.11	61.93	255.15	97.49 to 188.78	15,455	23,469
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	118	97.70	104.43	94.69	24.28	110.29	45.95	255.15	91.68 to 101.62	133,383	126,302
Greater Than 14,999	114	97.08	104.48	94.68	24.45	110.35	45.95	255.15	91.68 to 101.43	137,743	130,410
Greater Than 29,999	108	95.75	100.85	94.08	21.90	107.20	45.95	212.60	90.93 to 100.04	144,187	135,655
<b>Incremental Ranges</b>											
0 TO 4,999	1	173.93	173.93	173.93	00.00	100.00	173.93	173.93	N/A	3,000	5,218
5,000 TO 14,999	4	101.42	102.97	100.98	22.64	101.97	61.93	147.11	N/A	9,125	9,215
15,000 TO 29,999	6	171.44	169.95	165.58	21.62	102.64	97.49	255.15	97.49 to 255.15	21,750	36,015
30,000 TO 59,999	20	112.15	122.14	121.69	25.82	100.37	66.01	212.60	95.49 to 141.09	43,845	53,357
60,000 TO 99,999	22	104.05	106.77	106.49	16.73	100.26	64.38	148.98	90.97 to 124.08	73,227	77,980
100,000 TO 149,999	21	92.82	96.46	95.33	21.33	101.19	62.96	137.63	77.97 to 109.47	122,571	116,852
150,000 TO 249,999	30	87.60	92.69	93.84	15.79	98.77	64.17	173.51	83.42 to 96.66	180,000	168,907
250,000 TO 499,999	15	89.58	86.22	85.06	20.63	101.36	45.95	126.39	69.78 to 99.01	340,685	289,795
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>119</b>	<b>97.91</b>	<b>105.02</b>	<b>94.71</b>	<b>24.68</b>	<b>110.89</b>	<b>45.95</b>	<b>255.15</b>	<b>91.78 to 101.62</b>	<b>132,287</b>	<b>125,285</b>

**49 Johnson**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 25  
Total Sales Price : 1,982,840  
Total Adj. Sales Price : 1,982,840  
Total Assessed Value : 1,649,097  
Avg. Adj. Sales Price : 79,314  
Avg. Assessed Value : 65,964

MEDIAN : 97  
WGT. MEAN : 83  
MEAN : 91  
COD : 21.62  
PRD : 110.00

COV : 30.19  
STD : 27.62  
Avg. Abs. Dev : 20.87  
MAX Sales Ratio : 150.97  
MIN Sales Ratio : 39.80

95% Median C.I. : 69.62 to 102.23  
95% Wgt. Mean C.I. : 68.82 to 97.51  
95% Mean C.I. : 80.09 to 102.89

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	71.89	71.89	71.89	00.00	100.00	71.89	71.89	N/A	129,000	92,742
01-JAN-21 To 31-MAR-21	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	100,000	90,005
01-APR-21 To 30-JUN-21	2	75.30	75.30	62.73	28.82	120.04	53.60	96.99	N/A	95,000	59,597
01-JUL-21 To 30-SEP-21	3	103.04	118.36	117.89	16.14	100.40	101.08	150.97	N/A	57,613	67,920
01-OCT-21 To 31-DEC-21	1	112.53	112.53	112.53	00.00	100.00	112.53	112.53	N/A	10,000	11,253
01-JAN-22 To 31-MAR-22	5	100.00	106.42	115.14	10.69	92.43	92.76	140.54	N/A	61,008	70,247
01-APR-22 To 30-JUN-22	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	65,000	62,751
01-JUL-22 To 30-SEP-22	5	69.62	81.76	75.60	19.69	108.15	67.42	109.01	N/A	139,000	105,081
01-OCT-22 To 31-DEC-22	2	101.40	101.40	98.52	36.92	102.92	63.96	138.84	N/A	26,000	25,616
01-JAN-23 To 31-MAR-23	1	39.80	39.80	39.80	00.00	100.00	39.80	39.80	N/A	120,000	47,761
01-APR-23 To 30-JUN-23	2	61.32	61.32	60.91	02.90	100.67	59.54	63.10	N/A	65,000	39,591
01-JUL-23 To 30-SEP-23	1	104.44	104.44	104.44	00.00	100.00	104.44	104.44	N/A	13,958	14,578
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	7	96.99	95.37	85.45	20.56	111.61	53.60	150.97	53.60 to 150.97	84,549	72,243
01-OCT-21 To 30-SEP-22	12	96.55	95.83	88.43	14.82	108.37	67.42	140.54	69.62 to 109.01	89,587	79,220
01-OCT-22 To 30-SEP-23	6	63.53	78.28	61.01	37.98	128.31	39.80	138.84	39.80 to 138.84	52,660	32,125
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	7	101.08	101.17	89.72	17.80	112.76	53.60	150.97	53.60 to 150.97	67,549	60,602
01-JAN-22 To 31-DEC-22	13	96.54	95.40	88.68	18.38	107.58	63.96	140.54	67.91 to 109.01	85,926	76,202
<u>ALL</u>	25	96.54	91.49	83.17	21.62	110.00	39.80	150.97	69.62 to 102.23	79,314	65,964

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	25	96.54	91.49	83.17	21.62	110.00	39.80	150.97	69.62 to 102.23	79,314	65,964
<u>ALL</u>	25	96.54	91.49	83.17	21.62	110.00	39.80	150.97	69.62 to 102.23	79,314	65,964

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	25	96.54	91.49	83.17	21.62	110.00	39.80	150.97	69.62 to 102.23	79,314	65,964
04											
<u>ALL</u>	25	96.54	91.49	83.17	21.62	110.00	39.80	150.97	69.62 to 102.23	79,314	65,964

**49 Johnson**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 25  
 Total Sales Price : 1,982,840  
 Total Adj. Sales Price : 1,982,840  
 Total Assessed Value : 1,649,097  
 Avg. Adj. Sales Price : 79,314  
 Avg. Assessed Value : 65,964

MEDIAN : 97  
 WGT. MEAN : 83  
 MEAN : 91  
 COD : 21.62  
 PRD : 110.00

COV : 30.19  
 STD : 27.62  
 Avg. Abs. Dev : 20.87  
 MAX Sales Ratio : 150.97  
 MIN Sales Ratio : 39.80

95% Median C.I. : 69.62 to 102.23  
 95% Wgt. Mean C.I. : 68.82 to 97.51  
 95% Mean C.I. : 80.09 to 102.89

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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
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	4	103.74	105.00	105.58	03.35	99.45	100.00	112.53	N/A	9,750	10,294
Less Than 30,000	8	101.52	98.35	96.70	16.12	101.71	63.96	138.84	63.96 to 138.84	15,125	14,625
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	25	96.54	91.49	83.17	21.62	110.00	39.80	150.97	69.62 to 102.23	79,314	65,964
Greater Than 14,999	21	92.76	88.92	82.72	24.68	107.50	39.80	150.97	67.42 to 101.08	92,564	76,568
Greater Than 29,999	17	92.76	88.26	82.29	23.89	107.25	39.80	150.97	63.10 to 102.23	109,520	90,123
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	4	103.74	105.00	105.58	03.35	99.45	100.00	112.53	N/A	9,750	10,294
15,000 TO 29,999	4	81.99	91.69	92.47	31.71	99.16	63.96	138.84	N/A	20,500	18,957
30,000 TO 59,999	5	96.99	101.63	104.08	19.64	97.65	63.10	150.97	N/A	42,568	44,306
60,000 TO 99,999	2	78.04	78.04	76.13	23.71	102.51	59.54	96.54	N/A	72,500	55,193
100,000 TO 149,999	7	92.76	92.16	92.30	22.94	99.85	39.80	140.54	39.80 to 140.54	115,571	106,671
150,000 TO 249,999	2	61.61	61.61	62.22	13.00	99.02	53.60	69.62	N/A	162,500	101,116
250,000 TO 499,999	1	67.91	67.91	67.91	00.00	100.00	67.91	67.91	N/A	370,000	251,254
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>25</b>	<b>96.54</b>	<b>91.49</b>	<b>83.17</b>	<b>21.62</b>	<b>110.00</b>	<b>39.80</b>	<b>150.97</b>	<b>69.62 to 102.23</b>	<b>79,314</b>	<b>65,964</b>

**49 Johnson**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 25  
 Total Sales Price : 1,982,840  
 Total Adj. Sales Price : 1,982,840  
 Total Assessed Value : 1,649,097  
 Avg. Adj. Sales Price : 79,314  
 Avg. Assessed Value : 65,964

MEDIAN : 97  
 WGT. MEAN : 83  
 MEAN : 91  
 COD : 21.62  
 PRD : 110.00

COV : 30.19  
 STD : 27.62  
 Avg. Abs. Dev : 20.87  
 MAX Sales Ratio : 150.97  
 MIN Sales Ratio : 39.80

95% Median C.I. : 69.62 to 102.23  
 95% Wgt. Mean C.I. : 68.82 to 97.51  
 95% Mean C.I. : 80.09 to 102.89

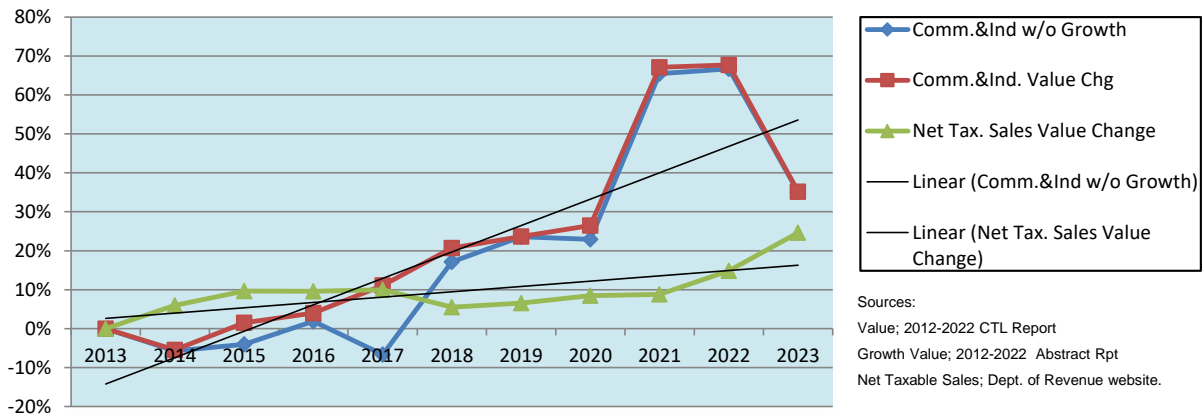
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
309	1	63.10	63.10	63.10	00.00	100.00	63.10	63.10	N/A	50,000	31,548
344	2	65.69	65.69	65.17	02.63	100.80	63.96	67.42	N/A	21,500	14,012
352	2	78.96	78.96	72.61	13.99	108.75	67.91	90.01	N/A	235,000	170,630
353	4	98.50	98.52	97.88	02.64	100.65	94.86	102.23	N/A	27,511	26,926
384	1	138.84	138.84	138.84	00.00	100.00	138.84	138.84	N/A	24,000	33,321
406	8	103.74	90.31	82.50	25.37	109.47	39.80	140.54	39.80 to 140.54	77,370	63,833
410	2	98.81	98.81	99.35	02.30	99.46	96.54	101.08	N/A	85,000	84,445
442	1	96.55	96.55	96.55	00.00	100.00	96.55	96.55	N/A	15,000	14,482
494	2	82.33	82.33	81.95	12.68	100.46	71.89	92.76	N/A	124,500	102,027
530	1	69.62	69.62	69.62	00.00	100.00	69.62	69.62	N/A	175,000	121,832
851	1	150.97	150.97	150.97	00.00	100.00	150.97	150.97	N/A	57,840	87,319
<u>ALL</u>	25	96.54	91.49	83.17	21.62	110.00	39.80	150.97	69.62 to 102.23	79,314	65,964



### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 23,303,855	\$ 104,870	0.45%	\$ 23,198,985		\$ 21,351,895	
2013	\$ 22,033,725	\$ 63,520	0.29%	\$ 21,970,205	-5.72%	\$ 22,628,581	5.98%
2014	\$ 23,645,895	\$ 1,279,890	5.41%	\$ 22,366,005	1.51%	\$ 23,413,073	3.47%
2015	\$ 24,233,635	\$ 484,350	2.00%	\$ 23,749,285	0.44%	\$ 23,399,715	-0.06%
2016	\$ 25,896,973	\$ 4,144,902	16.01%	\$ 21,752,071	-10.24%	\$ 23,481,827	0.35%
2017	\$ 28,123,066	\$ 818,510	2.91%	\$ 27,304,556	5.44%	\$ 22,530,355	-4.05%
2018	\$ 28,816,747	\$ 12,753	0.04%	\$ 28,803,994	2.42%	\$ 22,754,350	0.99%
2019	\$ 29,477,922	\$ 824,430	2.80%	\$ 28,653,492	-0.57%	\$ 23,164,319	1.80%
2020	\$ 38,939,505	\$ 380,005	0.98%	\$ 38,559,500	30.81%	\$ 23,224,529	0.26%
2021	\$ 39,087,476	\$ 238,710	0.61%	\$ 38,848,766	-0.23%	\$ 24,514,986	5.56%
2022	\$ 31,501,555	\$ 19,482	0.06%	\$ 31,482,073	-19.46%	\$ 26,612,945	8.56%
2023	\$ 32,445,710	\$ 871,469	2.69%	\$ 31,574,241	0.23%	\$ 26,940,100	1.23%
<b>Ann %chg</b>	<b>3.95%</b>			<b>Average</b>	<b>0.42%</b>	1.76%	<b>2.19%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-5.72%	-5.45%	5.98%
2014	-4.02%	1.47%	9.65%
2015	1.91%	3.99%	9.59%
2016	-6.66%	11.13%	9.98%
2017	17.17%	20.68%	5.52%
2018	23.60%	23.66%	6.57%
2019	22.96%	26.49%	8.49%
2020	65.46%	67.09%	8.77%
2021	66.71%	67.73%	14.81%
2022	35.09%	35.18%	24.64%
2023	35.49%	39.23%	26.17%

County Number	49
County Name	Johnson

**49 Johnson**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 45  
Total Sales Price : 32,593,187  
Total Adj. Sales Price : 32,593,187  
Total Assessed Value : 21,027,238  
Avg. Adj. Sales Price : 724,293  
Avg. Assessed Value : 467,272

MEDIAN : 70  
WGT. MEAN : 65  
MEAN : 70  
COD : 19.57  
PRD : 108.59

COV : 24.01  
STD : 16.82  
Avg. Abs. Dev : 13.60  
MAX Sales Ratio : 116.49  
MIN Sales Ratio : 42.07

95% Median C.I. : 64.87 to 78.95  
95% Wgt. Mean C.I. : 57.64 to 71.39  
95% Mean C.I. : 65.14 to 74.96

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	4	75.75	76.30	76.43	02.93	99.83	73.46	80.23	N/A	343,282	262,385	
01-JAN-21 To 31-MAR-21	9	81.94	79.40	80.58	09.31	98.54	64.87	92.95	66.91 to 88.96	605,240	487,691	
01-APR-21 To 30-JUN-21	9	67.55	71.24	63.34	16.51	112.47	51.93	100.61	58.19 to 87.98	556,878	352,741	
01-JUL-21 To 30-SEP-21	2	79.48	79.48	79.24	15.69	100.30	67.01	91.95	N/A	408,000	323,285	
01-OCT-21 To 31-DEC-21	4	62.92	65.92	70.85	16.02	93.04	55.35	82.49	N/A	622,291	440,867	
01-JAN-22 To 31-MAR-22	1	76.05	76.05	76.05	00.00	100.00	76.05	76.05	N/A	532,315	404,838	
01-APR-22 To 30-JUN-22	1	73.70	73.70	73.70	00.00	100.00	73.70	73.70	N/A	1,150,000	847,509	
01-JUL-22 To 30-SEP-22	3	79.83	75.81	74.81	11.16	101.34	60.43	87.17	N/A	218,333	163,344	
01-OCT-22 To 31-DEC-22	5	50.46	62.50	58.54	29.09	106.76	45.32	116.49	N/A	760,681	445,290	
01-JAN-23 To 31-MAR-23	3	68.97	65.66	67.10	18.14	97.85	45.24	82.78	N/A	1,481,288	993,970	
01-APR-23 To 30-JUN-23	3	46.31	46.64	45.10	05.72	103.41	42.84	50.78	N/A	1,786,417	805,634	
01-JUL-23 To 30-SEP-23	1	42.07	42.07	42.07	00.00	100.00	42.07	42.07	N/A	1,512,000	636,134	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	24	75.75	75.83	73.21	13.15	103.58	51.93	100.61	67.01 to 84.12	527,008	385,833	
01-OCT-21 To 30-SEP-22	9	73.70	71.21	72.64	12.65	98.03	55.35	87.17	56.33 to 82.49	536,276	389,538	
01-OCT-22 To 30-SEP-23	12	49.73	57.63	54.64	25.14	105.47	42.07	116.49	45.24 to 68.97	1,259,876	688,450	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	24	70.40	74.10	72.46	16.22	102.26	51.93	100.61	66.33 to 84.12	573,510	415,580	
01-JAN-22 To 31-DEC-22	10	67.07	68.97	64.63	26.36	106.72	45.32	116.49	49.00 to 87.17	614,072	396,883	
<u>ALL</u>	45	69.51	70.05	64.51	19.57	108.59	42.07	116.49	64.87 to 78.95	724,293	467,272	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	45	69.51	70.05	64.51	19.57	108.59	42.07	116.49	64.87 to 78.95	724,293	467,272	
<u>ALL</u>	45	69.51	70.05	64.51	19.57	108.59	42.07	116.49	64.87 to 78.95	724,293	467,272	

**49 Johnson**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 45  
 Total Sales Price : 32,593,187  
 Total Adj. Sales Price : 32,593,187  
 Total Assessed Value : 21,027,238  
 Avg. Adj. Sales Price : 724,293  
 Avg. Assessed Value : 467,272

MEDIAN : 70  
 WGT. MEAN : 65  
 MEAN : 70  
 COD : 19.57  
 PRD : 108.59

COV : 24.01  
 STD : 16.82  
 Avg. Abs. Dev : 13.60  
 MAX Sales Ratio : 116.49  
 MIN Sales Ratio : 42.07

95% Median C.I. : 64.87 to 78.95  
 95% Wgt. Mean C.I. : 57.64 to 71.39  
 95% Mean C.I. : 65.14 to 74.96

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**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
<b>Irrigated</b>											
County	1	42.07	42.07	42.07	00.00	100.00	42.07	42.07	N/A	1,512,000	636,134
1	1	42.07	42.07	42.07	00.00	100.00	42.07	42.07	N/A	1,512,000	636,134
<b>Dry</b>											
County	7	68.06	68.81	69.84	14.81	98.53	46.31	84.62	46.31 to 84.62	545,142	380,743
1	7	68.06	68.81	69.84	14.81	98.53	46.31	84.62	46.31 to 84.62	545,142	380,743
<b>Grass</b>											
County	7	67.55	69.81	62.65	14.06	111.43	50.78	87.17	50.78 to 87.17	477,846	299,355
1	7	67.55	69.81	62.65	14.06	111.43	50.78	87.17	50.78 to 87.17	477,846	299,355
<b>ALL</b>	<b>45</b>	<b>69.51</b>	<b>70.05</b>	<b>64.51</b>	<b>19.57</b>	<b>108.59</b>	<b>42.07</b>	<b>116.49</b>	<b>64.87 to 78.95</b>	<b>724,293</b>	<b>467,272</b>

**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
<b>Irrigated</b>											
County	2	42.46	42.46	42.61	00.92	99.65	42.07	42.84	N/A	2,503,625	1,066,689
1	2	42.46	42.46	42.61	00.92	99.65	42.07	42.84	N/A	2,503,625	1,066,689
<b>Dry</b>											
County	16	69.67	68.60	67.16	16.20	102.14	45.24	92.95	56.33 to 80.34	526,202	353,387
1	16	69.67	68.60	67.16	16.20	102.14	45.24	92.95	56.33 to 80.34	526,202	353,387
<b>Grass</b>											
County	9	69.51	73.20	65.66	15.91	111.48	50.78	100.61	60.19 to 87.17	500,213	328,416
1	9	69.51	73.20	65.66	15.91	111.48	50.78	100.61	60.19 to 87.17	500,213	328,416
<b>ALL</b>	<b>45</b>	<b>69.51</b>	<b>70.05</b>	<b>64.51</b>	<b>19.57</b>	<b>108.59</b>	<b>42.07</b>	<b>116.49</b>	<b>64.87 to 78.95</b>	<b>724,293</b>	<b>467,272</b>

## Johnson County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Johnson	1	n/a	6,720	6,720	5,920	4,200	4,200	3,900	3,400	<b>5,801</b>
Otoe	2	n/a	4,515	4,515	4,410	n/a	4,200	3,990	3,990	<b>4,352</b>
Otoe	1	n/a	5,670	5,670	5,670	5,145	5,145	4,410	4,410	<b>5,423</b>
Nemaha	1	n/a	6,820	6,820	6,820	n/a	5,225	4,235	4,235	<b>6,434</b>
Pawnee	1	4,675	4,296	4,296	4,300	3,740	3,235	3,070	3,070	<b>3,929</b>
Gage	2	n/a	3,960	3,960	3,960	3,300	n/a	3,050	3,050	<b>3,531</b>
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	<b>5,577</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Johnson	1	4,740	4,240	3,880	3,500	3,080	3,080	2,880	2,560	<b>3,423</b>
Otoe	2	4,640	4,430	4,220	4,150	3,890	3,650	3,620	3,130	<b>3,978</b>
Otoe	1	5,170	5,170	4,810	4,675	4,565	4,510	3,850	3,520	<b>4,641</b>
Nemaha	1	5,940	5,940	4,944	4,400	4,235	4,693	3,080	2,860	<b>4,782</b>
Pawnee	1	3,940	3,895	3,585	3,585	3,115	2,700	2,560	2,560	<b>3,119</b>
Gage	2	3,940	3,940	3,900	3,900	n/a	3,200	2,850	2,850	<b>3,412</b>
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	<b>4,184</b>

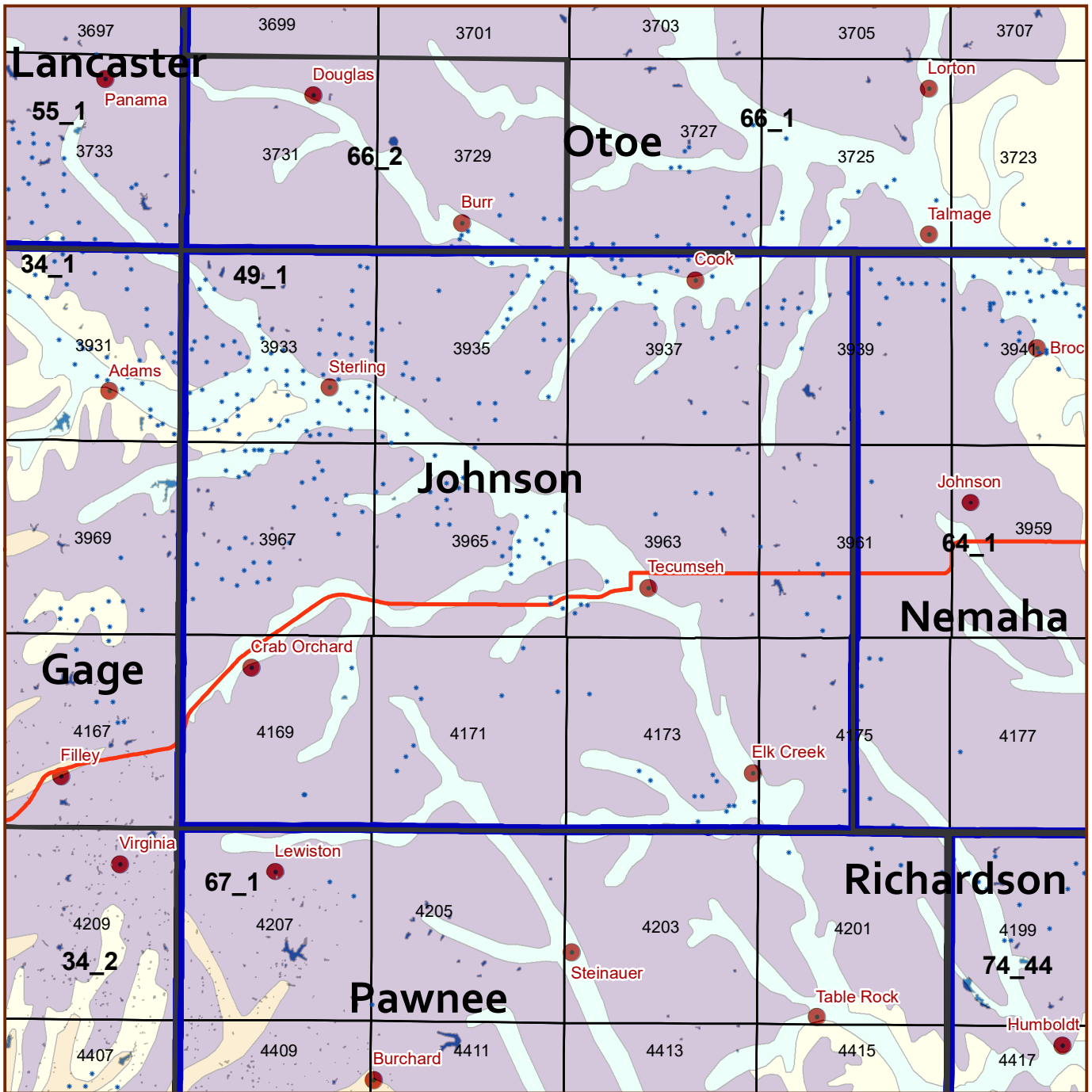
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Johnson	1	2,240	2,140	2,020	n/a	2,020	n/a	2,008	2,020	<b>2,185</b>
Otoe	2	2,200	2,200	2,000	n/a	n/a	n/a	1,750	1,600	<b>2,178</b>
Otoe	1	2,200	2,200	2,000	2,000	1,800	1,800	1,750	1,600	<b>2,180</b>
Nemaha	1	2,200	2,200	1,760	n/a	1,540	1,540	n/a	1,540	<b>2,106</b>
Pawnee	1	2,026	2,026	2,006	n/a	1,945	1,887	n/a	1,770	<b>2,013</b>
Gage	2	2,100	2,100	2,100	n/a	2,100	n/a	n/a	2,100	<b>2,100</b>
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	<b>2,358</b>

County	Mkt Area	CRP	TIMBER	WASTE
Johnson	1	2,573	1,200	150
Otoe	2	2,794	1,181	200
Otoe	1	2,988	1,142	200
Nemaha	1	2,938	900	99
Pawnee	1	2,610	1,134	936
Gage	2	2,755	1,000	200
Lancaster	1	3,011	n/a	750

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# JOHNSON COUNTY



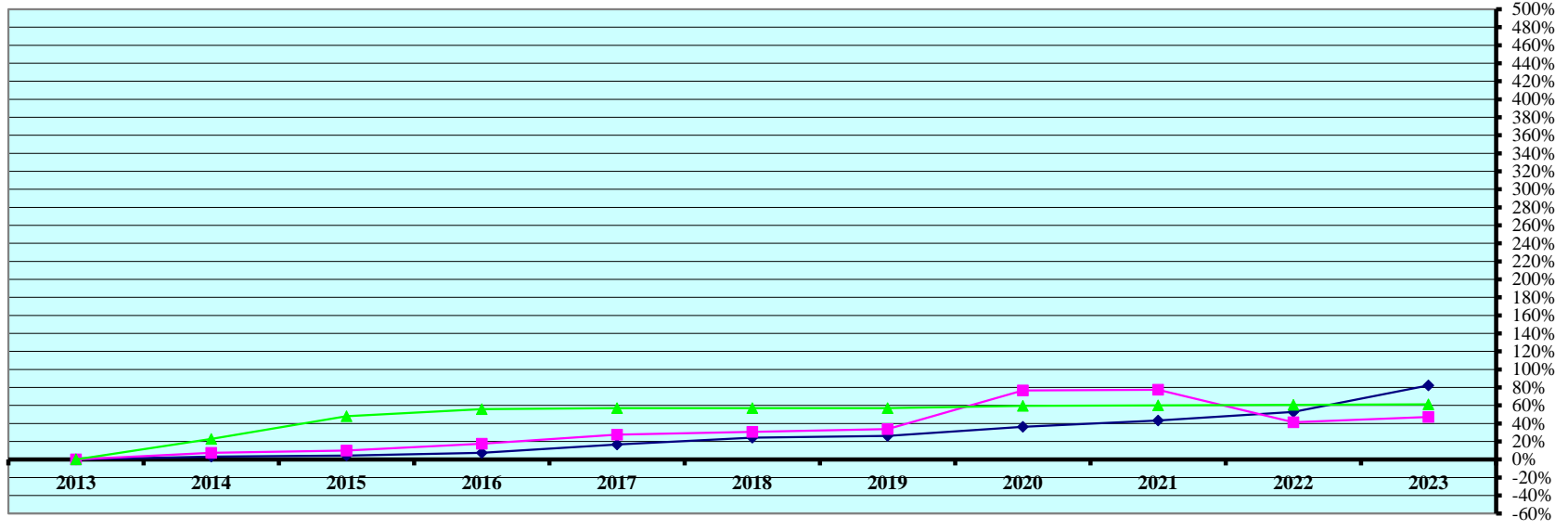
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	92,870,130	-	-	-	22,033,725	-	-	-	405,414,280	-	-	-
2014	95,834,920	2,964,790	3.19%	3.19%	23,645,895	1,612,170	7.32%	7.32%	497,926,060	92,511,780	22.82%	22.82%
2015	96,752,360	917,440	0.96%	4.18%	24,233,635	587,740	2.49%	9.98%	600,192,807	102,266,747	20.54%	48.04%
2016	99,728,870	2,976,510	3.08%	7.39%	25,896,973	1,663,338	6.86%	17.53%	631,962,521	31,769,714	5.29%	55.88%
2017	108,242,349	8,513,479	8.54%	16.55%	28,123,066	2,226,093	8.60%	27.64%	636,378,338	4,415,817	0.70%	56.97%
2018	115,463,254	7,220,905	6.67%	24.33%	28,816,747	693,681	2.47%	30.78%	637,018,155	639,817	0.10%	57.13%
2019	117,172,144	1,708,890	1.48%	26.17%	29,477,922	661,175	2.29%	33.79%	637,109,498	91,343	0.01%	57.15%
2020	126,471,053	9,298,909	7.94%	36.18%	38,939,505	9,461,583	32.10%	76.73%	646,830,820	9,721,322	1.53%	59.55%
2021	133,080,896	6,609,843	5.23%	43.30%	39,087,476	147,971	0.38%	77.40%	648,735,485	1,904,665	0.29%	60.02%
2022	141,937,836	8,856,940	6.66%	52.83%	31,110,188	-7,977,288	-20.41%	41.19%	651,443,716	2,708,231	0.42%	60.69%
2023	169,264,778	27,326,942	19.25%	82.26%	32,444,649	1,334,461	4.29%	47.25%	653,711,443	2,267,727	0.35%	61.25%

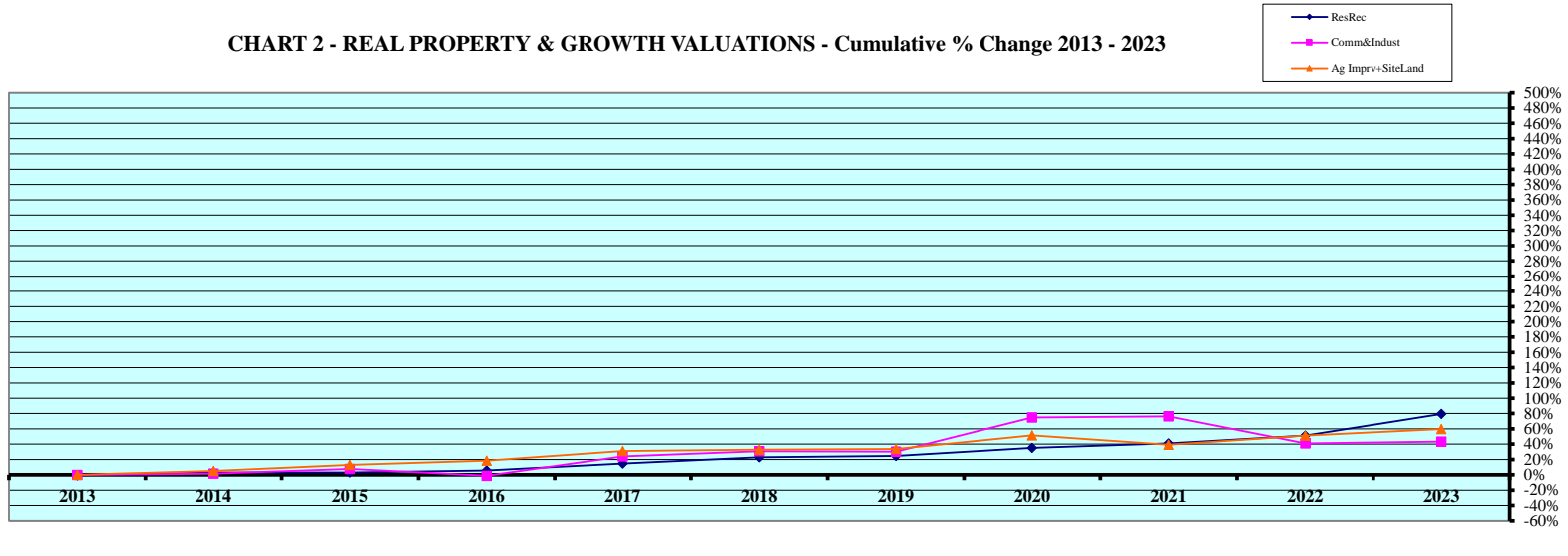
Rate Annual %chg: Residential & Recreational **6.19%** Commercial & Industrial **3.95%** Agricultural Land **4.89%**

Cnty# **49**  
County **JOHNSON**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	92,870,130	629,080	0.68%	92,241,050	-	-0.68%	22,033,725	63,520	0.29%	21,970,205	-	-0.29%						
2014	95,834,920	325,295	0.34%	95,509,625	2.84%	2.84%	23,645,895	1,279,890	5.41%	22,366,005	1.51%	1.51%						
2015	96,752,360	1,036,990	1.07%	95,715,370	-0.12%	3.06%	24,233,635	484,350	2.00%	23,749,285	0.44%	7.79%						
2016	99,728,870	1,587,029	1.59%	98,141,841	1.44%	5.68%	25,896,973	4,144,902	16.01%	21,752,071	-10.24%	-1.28%						
2017	108,242,349	1,618,098	1.49%	106,624,251	6.91%	14.81%	28,123,066	818,510	2.91%	27,304,556	5.44%	23.92%						
2018	115,463,254	1,305,387	1.13%	114,157,867	5.47%	22.92%	28,816,747	12,753	0.04%	28,803,994	2.42%	30.73%						
2019	117,172,144	1,376,747	1.17%	115,795,397	0.29%	24.69%	29,477,922	824,430	2.80%	28,653,492	-0.57%	30.04%						
2020	126,471,053	1,060,883	0.84%	125,410,170	7.03%	35.04%	38,939,505	380,005	0.98%	38,559,500	30.81%	75.00%						
2021	133,080,896	2,087,261	1.57%	130,993,635	3.58%	41.05%	39,087,476	238,710	0.61%	38,848,766	-0.23%	76.32%						
2022	141,937,836	1,478,799	1.04%	140,459,037	5.54%	51.24%	31,110,188	19,482	0.06%	31,090,706	-20.46%	41.11%						
2023	169,264,778	2,589,754	1.53%	166,675,024	17.43%	79.47%	32,444,649	871,469	2.69%	31,573,180	1.49%	43.29%						
Rate Ann%chg	6.19%			Resid & Recreat w/o growth			5.04%			3.95%			C & I w/o growth			1.06%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	37,034,810	18,642,870	55,677,680	1,738,140	3.12%	53,939,540	-	-		
2014	37,060,860	22,274,320	59,335,180	843,530	1.42%	58,491,650	5.05%	5.05%		
2015	39,921,744	24,964,180	64,885,924	2,040,850	3.15%	62,845,074	5.92%	12.87%		
2016	41,256,498	25,500,844	66,757,342	761,316	1.14%	65,996,026	1.71%	18.53%		
2017	46,630,424	28,054,480	74,684,904	1,727,889	2.31%	72,957,015	9.29%	31.03%		
2018	47,773,174	27,333,708	75,106,882	1,175,242	1.56%	73,931,640	-1.01%	32.79%		
2019	48,351,187	27,853,403	76,204,590	1,705,441	2.24%	74,499,149	-0.81%	33.80%		
2020	54,031,709	31,110,125	85,141,834	737,726	0.87%	84,404,108	10.76%	51.59%		
2021	53,274,743	25,556,257	78,831,000	1,301,608	1.65%	77,529,392	-8.94%	39.25%		
2022	55,141,751	31,118,943	86,260,694	2,116,594	2.45%	84,144,100	6.74%	51.13%		
2023	55,178,272	36,380,823	91,559,095	2,619,330	2.86%	88,939,765	3.11%	59.74%		
Rate Ann%chg	4.07%		6.91%		5.10%		Ag Imprv+Site w/o growth		3.18%	

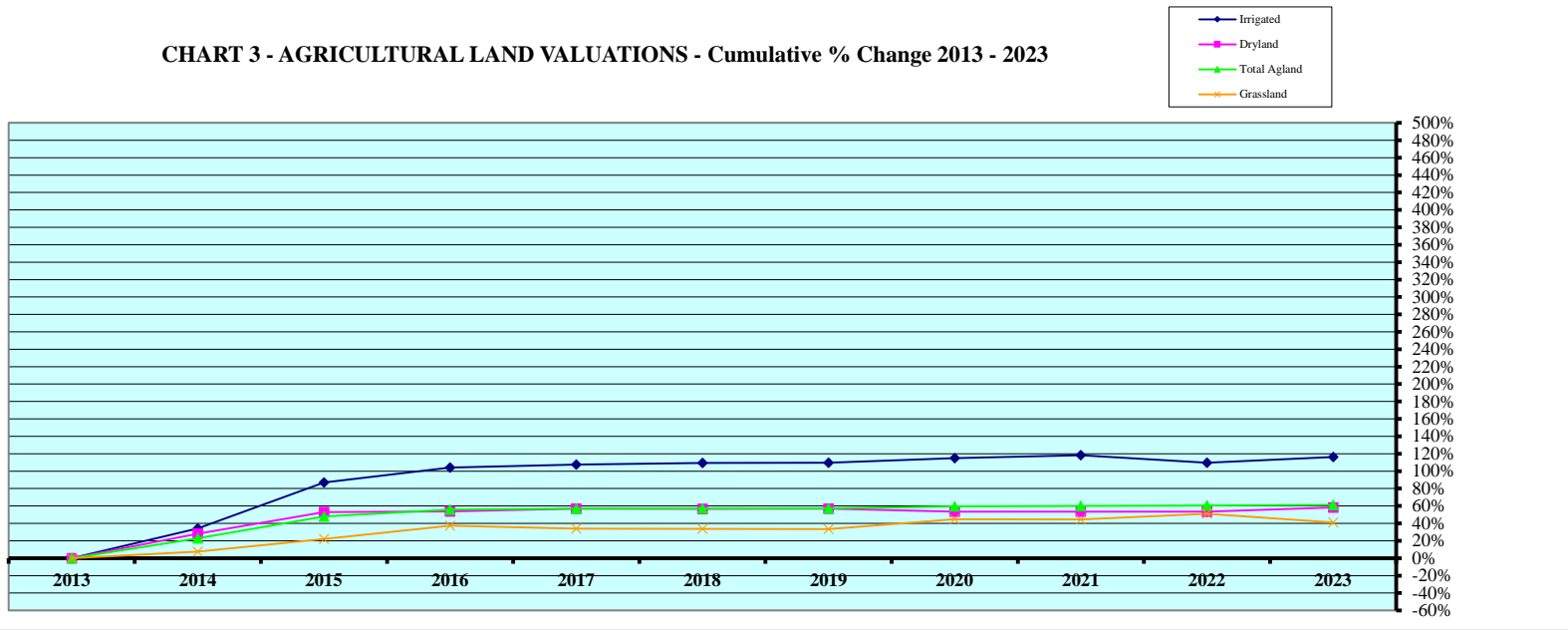
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 49  
County JOHNSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	61,925,750	-	-	-	216,876,720	-	-	-	125,081,090	-	-	-
2014	83,195,310	21,269,560	34.35%	34.35%	278,230,980	61,354,260	28.29%	28.29%	134,474,280	9,393,190	7.51%	7.51%
2015	115,751,604	32,556,294	39.13%	86.92%	331,546,310	53,315,330	19.16%	52.87%	152,767,378	18,293,098	13.60%	22.13%
2016	126,353,677	10,602,073	9.16%	104.04%	333,481,089	1,934,779	0.58%	53.77%	172,008,200	19,240,822	12.59%	37.52%
2017	128,541,503	2,187,826	1.73%	107.57%	340,055,594	6,574,505	1.97%	56.80%	167,660,341	-4,347,859	-2.53%	34.04%
2018	129,699,979	1,158,476	0.90%	109.44%	339,924,137	-131,457	-0.04%	56.74%	167,272,321	-388,020	-0.23%	33.73%
2019	129,853,594	153,615	0.12%	109.69%	340,215,475	291,338	0.09%	56.87%	166,917,391	-354,930	-0.21%	33.45%
2020	133,052,317	3,198,723	2.46%	114.86%	332,615,818	-7,599,657	-2.23%	53.37%	181,038,846	14,121,455	8.46%	44.74%
2021	135,175,756	2,123,439	1.60%	118.29%	332,780,362	164,544	0.05%	53.44%	180,658,205	-380,641	-0.21%	44.43%
2022	129,805,744	-5,370,012	-3.97%	109.62%	332,602,574	-177,788	-0.05%	53.36%	188,914,199	8,255,994	4.57%	51.03%
2023	133,995,764	4,190,020	3.23%	116.38%	343,282,967	10,680,393	3.21%	58.28%	176,311,536	-12,602,663	-6.67%	40.96%

Rate Ann.%chg: Irrigated **8.02%** Dryland **4.70%** Grassland **3.49%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	1,530,720	-	-	-	0	-	-	-	405,414,280	-	-	-
2014	2,025,490	494,770	32.32%	32.32%	0	0	-	-	497,926,060	92,511,780	22.82%	22.82%
2015	127,515	-1,897,975	-93.70%	-91.67%	0	0	-	-	600,192,807	102,266,747	20.54%	48.04%
2016	119,555	-7,960	-6.24%	-92.19%	0	0	-	-	631,962,521	31,769,714	5.29%	55.88%
2017	120,900	1,345	1.13%	-92.10%	0	0	-	-	636,378,338	4,415,817	0.70%	56.97%
2018	121,718	818	0.68%	-92.05%	0	0	-	-	637,018,155	639,817	0.10%	57.13%
2019	123,038	1,320	1.08%	-91.96%	0	0	-	-	637,109,498	91,343	0.01%	57.15%
2020	123,839	801	0.65%	-91.91%	0	0	-	-	646,830,820	9,721,322	1.53%	59.55%
2021	121,162	-2,677	-2.16%	-92.08%	0	0	-	-	648,735,485	1,904,665	0.29%	60.02%
2022	121,199	37	0.03%	-92.08%	0	0	-	-	651,443,716	2,708,231	0.42%	60.69%
2023	121,176	-23	-0.02%	-92.08%	0	0	-	-	653,711,443	2,267,727	0.35%	61.25%

Cnty# **49**  
County **JOHNSON**

Rate Ann.%chg: Total Agric Land **4.89%**



CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	61,947,400	20,013	3,095			216,855,680	100,135	2,166			126,509,260	103,043	1,228		
2014	83,535,800	21,654	3,858	24.63%	24.63%	277,971,020	103,113	2,696	24.48%	24.48%	136,514,420	98,312	1,389	13.10%	13.10%
2015	115,008,317	22,737	5,058	31.12%	63.41%	332,354,630	104,684	3,175	17.77%	46.60%	152,302,526	95,863	1,589	14.42%	29.41%
2016	124,741,750	23,771	5,248	3.74%	69.53%	334,411,833	105,463	3,171	-0.12%	46.42%	172,305,853	93,886	1,835	15.52%	49.49%
2017	128,419,029	24,616	5,217	-0.59%	68.54%	337,661,972	106,387	3,174	0.10%	46.56%	169,528,145	92,062	1,841	0.34%	49.99%
2018	128,928,129	24,813	5,196	-0.40%	67.86%	340,449,363	107,344	3,172	-0.07%	46.45%	167,284,924	90,963	1,839	-0.13%	49.79%
2019	129,846,741	25,082	5,177	-0.37%	67.24%	340,213,599	107,227	3,173	0.04%	46.51%	166,963,837	90,808	1,839	-0.02%	49.76%
2020	133,340,534	25,465	5,236	1.15%	69.16%	332,577,329	107,039	3,107	-2.07%	43.47%	180,890,300	90,599	1,997	8.59%	62.63%
2021	135,180,193	25,815	5,237	0.01%	69.17%	332,666,585	107,091	3,106	-0.02%	43.44%	180,319,676	90,364	1,995	-0.06%	62.53%
2022	129,805,744	25,881	5,016	-4.22%	62.03%	332,571,438	107,051	3,107	0.01%	43.45%	188,960,524	90,375	2,091	4.78%	70.30%
2023	133,995,764	26,834	4,994	-0.44%	61.32%	343,298,238	106,501	3,223	3.76%	48.84%	176,322,261	89,881	1,962	-6.18%	59.79%

Rate Annual %chg Average Value/Acre: 4.90%

4.06%

4.80%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	91,970	919	100			0	0				405,404,310	224,110	1,809		
2014	118,810	915	130	29.80%	29.80%	0	0				498,140,050	223,993	2,224	22.94%	22.94%
2015	131,084	937	140	7.67%	39.75%	0	0				599,796,557	224,221	2,675	20.28%	47.88%
2016	119,412	918	130	-7.03%	29.93%	0	0				631,578,848	224,038	2,819	5.38%	55.84%
2017	119,675	920	130	0.00%	29.93%	0	0				635,728,821	223,985	2,838	0.68%	56.90%
2018	121,698	936	130	0.00%	29.92%	0	0				636,784,114	224,056	2,842	0.13%	57.11%
2019	123,035	946	130	0.00%	29.92%	0	0				637,147,212	224,064	2,844	0.05%	57.20%
2020	123,839	953	130	0.00%	29.93%	0	0				646,932,002	224,055	2,887	1.54%	59.62%
2021	121,453	934	130	0.00%	29.93%	0	0				648,287,907	224,204	2,892	0.14%	59.84%
2022	121,131	932	130	0.00%	29.92%	0	0				651,458,837	224,239	2,905	0.47%	60.60%
2023	121,176	932	130	0.00%	29.93%	0	0				653,737,439	224,148	2,917	0.39%	61.23%

49  
**JOHNSON**

Rate Annual %chg Average Value/Acre: 4.89%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,290	JOHNSON	30,446,767	15,915,528	39,232,159	168,512,021	28,059,973	4,384,676	752,757	653,711,443	55,178,272	36,380,823	0	1,032,574,419
cnty sectorvalue % of total value:		2.95%	1.54%	3.80%	16.32%	2.72%	0.42%	0.07%	63.31%	5.34%	3.52%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
319	COOK	80,739	162,594	6,085	11,360,682	723,271	0	0	10,316	0	0	0	12,343,687
6.03%	%sector of county sector	0.27%	1.02%	0.02%	6.74%	2.58%			0.00%				1.20%
	%sector of municipality	0.65%	1.32%	0.05%	92.04%	5.86%			0.08%				100.00%
46	CRAB ORCHARD	91,592	94,297	3,529	643,489	12,399	0	0	70,935	0	88,343	0	1,004,584
0.87%	%sector of county sector	0.30%	0.59%	0.01%	0.38%	0.04%			0.01%		0.24%		0.10%
	%sector of municipality	9.12%	9.39%	0.35%	64.06%	1.23%			7.06%		8.79%		100.00%
69	ELK CREEK	70,928	252,755	765,612	1,428,764	480,420	0	0	55,034	0	0	0	3,053,513
1.30%	%sector of county sector	0.23%	1.59%	1.95%	0.85%	1.71%			0.01%				0.30%
	%sector of municipality	2.32%	8.28%	25.07%	46.79%	15.73%			1.80%				100.00%
480	STERLING	1,131,490	1,011,369	1,611,801	25,662,044	4,172,262	0	0	56,090	0	0	0	33,645,056
9.07%	%sector of county sector	3.72%	6.35%	4.11%	15.23%	14.87%			0.01%				3.26%
	%sector of municipality	3.36%	3.01%	4.79%	76.27%	12.40%			0.17%				100.00%
1,694	TECUMSEH	6,859,212	2,284,152	2,652,222	53,549,948	17,246,617	4,384,676	0	314,638	0	25,480	0	87,316,945
32.02%	%sector of county sector	22.53%	14.35%	6.76%	31.78%	61.46%	100.00%		0.05%		0.07%		8.46%
	%sector of municipality	7.86%	2.62%	3.04%	61.33%	19.75%	5.02%		0.36%		0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
2,608	Total Municipalities	8,233,962	3,805,167	5,039,249	92,644,931	22,634,970	4,384,677	0	507,013	0	113,823	0	137,363,790
49.31%	%all municip.sectors of cnty	27.04%	23.91%	12.84%	54.98%	80.67%	100.00%		0.08%		0.31%		13.30%

49 JOHNSON

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,407</b>	<b>Value : 1,092,659,033</b>	<b>Growth 9,723,955</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>	142	1,338,213	17	230,780	15	419,133	174	1,988,126	
<b>02. Res Improve Land</b>	1,162	13,003,078	58	2,873,624	338	19,520,850	1,558	35,397,552	
<b>03. Res Improvements</b>	1,182	98,006,545	59	13,169,830	346	70,775,742	1,587	181,952,117	
<b>04. Res Total</b>	1,324	112,347,836	76	16,274,234	361	90,715,725	1,761	219,337,795	3,212,086
<b>% of Res Total</b>	75.18	51.22	4.32	7.42	20.50	41.36	39.96	20.07	33.03
<b>05. Com UnImp Land</b>	37	371,384	2	25,500	3	911,380	42	1,308,264	
<b>06. Com Improve Land</b>	244	2,295,643	5	201,066	9	855,856	258	3,352,565	
<b>07. Com Improvements</b>	248	23,397,524	5	516,107	10	3,029,847	263	26,943,478	
<b>08. Com Total</b>	285	26,064,551	7	742,673	13	4,797,083	305	31,604,307	2,079,656
<b>% of Com Total</b>	93.44	82.47	2.30	2.35	4.26	15.18	6.92	2.89	21.39
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	101,867	0	0	0	0	3	101,867	
<b>11. Ind Improvements</b>	3	4,282,809	0	0	0	0	3	4,282,809	
<b>12. Ind Total</b>	3	4,384,676	0	0	0	0	3	4,384,676	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.40	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	1	196,760	1	196,760	
<b>14. Rec Improve Land</b>	0	0	0	0	3	542,480	3	542,480	
<b>15. Rec Improvements</b>	0	0	0	0	3	22,101	3	22,101	
<b>16. Rec Total</b>	0	0	0	0	4	761,341	4	761,341	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.09	0.07	0.00
<b>Res &amp; Rec Total</b>	1,324	112,347,836	76	16,274,234	365	91,477,066	1,765	220,099,136	3,212,086
<b>% of Res &amp; Rec Total</b>	75.01	51.04	4.31	7.39	20.68	41.56	40.05	20.14	33.03
<b>Com &amp; Ind Total</b>	288	30,449,227	7	742,673	13	4,797,083	308	35,988,983	2,079,656
<b>% of Com &amp; Ind Total</b>	93.51	84.61	2.27	2.06	4.22	13.33	6.99	3.29	21.39
<b>17. Taxable Total</b>	1,612	142,797,063	83	17,016,907	378	96,274,149	2,073	256,088,119	5,291,742
<b>% of Taxable Total</b>	77.76	55.76	4.00	6.64	18.23	37.59	47.04	23.44	54.42

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	36,000	2,183,459	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	9	36,000	2,183,459
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				9	36,000	2,183,459

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	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	187	72	259	518

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	49	637,129	155	33,594,267	1,353	424,615,969	1,557	458,847,365
28. Ag-Improved Land	3	44,819	62	19,559,046	687	263,914,889	752	283,518,754
29. Ag Improvements	3	96,461	63	4,999,539	711	89,108,795	777	94,204,795

30. Ag Total				2,334	836,570,914
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	21	22.00	678,500	
33. HomeSite Improvements	0	0.00	0	22	0.00	4,012,193	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	16	15.33	211,975	
36. FarmSite Improv Land	3	4.54	34,050	59	160.71	1,553,385	
37. FarmSite Improvements	3	0.00	96,461	61	0.00	987,346	
38. FarmSite Total							
39. Road & Ditches	0	1.39	0	0	250.62	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	399	406.00	12,240,500	420	428.00	12,919,000	
33. HomeSite Improvements	393	0.00	65,615,323	415	0.00	69,627,516	2,420,016
34. HomeSite Total				415	428.00	82,546,516	
35. FarmSite UnImp Land	149	191.84	2,500,205	165	207.17	2,712,180	
36. FarmSite Improv Land	632	1,798.03	15,486,960	694	1,963.28	17,074,395	
37. FarmSite Improvements	685	0.00	23,493,472	749	0.00	24,577,279	2,012,197
38. FarmSite Total				914	2,170.45	44,363,854	
39. Road & Ditches	0	4,324.47	0	0	4,576.48	0	
40. Other- Non Ag Use	0	108.37	130,044	0	108.37	130,044	
41. Total Section VI				1,329	7,283.30	127,040,414	4,432,213

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	20	2,027.46	4,769,056	20	2,027.46	4,769,056

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,049.76	11.10%	23,178,176	14.55%	7,600.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,281.66	22.87%	42,212,759	26.50%	6,720.00
48. 2A	11,213.90	40.83%	66,386,275	41.67%	5,920.00
49. 3A1	29.31	0.11%	123,102	0.08%	4,200.00
50. 3A	3,226.05	11.75%	13,549,410	8.51%	4,200.00
51. 4A1	2,815.22	10.25%	10,979,358	6.89%	3,900.00
52. 4A	847.06	3.08%	2,880,004	1.81%	3,400.00
<b>53. Total</b>	<b>27,462.96</b>	<b>100.00%</b>	<b>159,309,084</b>	<b>100.00%</b>	<b>5,800.87</b>
<b>Dry</b>					
54. 1D1	2,551.16	2.40%	12,092,493	3.33%	4,740.00
55. 1D	5,142.88	4.84%	21,805,813	6.00%	4,240.00
56. 2D1	18,665.40	17.57%	72,421,770	19.92%	3,880.00
57. 2D	40,176.77	37.82%	140,618,695	38.67%	3,500.00
58. 3D1	830.21	0.78%	2,557,045	0.70%	3,080.00
59. 3D	20,305.45	19.12%	62,540,796	17.20%	3,080.00
60. 4D1	12,822.96	12.07%	36,930,123	10.16%	2,880.00
61. 4D	5,726.52	5.39%	14,659,903	4.03%	2,560.00
<b>62. Total</b>	<b>106,221.35</b>	<b>100.00%</b>	<b>363,626,638</b>	<b>100.00%</b>	<b>3,423.29</b>
<b>Grass</b>					
63. 1G1	57,263.29	64.12%	124,503,889	66.77%	2,174.24
64. 1G	16,149.35	18.08%	32,789,172	17.59%	2,030.37
65. 2G1	9,019.19	10.10%	17,703,660	9.49%	1,962.89
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,221.58	5.85%	8,144,948	4.37%	1,559.86
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,639.69	1.84%	3,293,276	1.77%	2,008.47
70. 4G	10.81	0.01%	20,148	0.01%	1,863.83
<b>71. Total</b>	<b>89,303.91</b>	<b>100.00%</b>	<b>186,455,093</b>	<b>100.00%</b>	<b>2,087.87</b>
<b>Irrigated Total</b>					
	27,462.96	12.26%	159,309,084	22.45%	5,800.87
<b>Dry Total</b>					
	106,221.35	47.44%	363,626,638	51.25%	3,423.29
<b>Grass Total</b>					
	89,303.91	39.88%	186,455,093	26.28%	2,087.87
72. Waste	930.88	0.42%	139,685	0.02%	150.06
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	822.70	0.37%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>223,919.10</b>	<b>100.00%</b>	<b>709,530,500</b>	<b>100.00%</b>	<b>3,168.69</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1.03	7,582	2,715.06	16,931,552	24,746.87	142,369,950	27,462.96	159,309,084
<b>77. Dry Land</b>	133.14	504,495	6,383.76	22,983,931	99,704.45	340,138,212	106,221.35	363,626,638
<b>78. Grass</b>	68.81	135,710	5,419.34	10,766,147	83,815.76	175,553,236	89,303.91	186,455,093
<b>79. Waste</b>	0.74	111	185.43	27,823	744.71	111,751	930.88	139,685
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	69.59	0	753.11	0	822.70	0
<b>82. Total</b>	<b>203.72</b>	<b>647,898</b>	<b>14,703.59</b>	<b>50,709,453</b>	<b>209,011.79</b>	<b>658,173,149</b>	<b>223,919.10</b>	<b>709,530,500</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	27,462.96	12.26%	159,309,084	22.45%	5,800.87
<b>Dry Land</b>	106,221.35	47.44%	363,626,638	51.25%	3,423.29
<b>Grass</b>	89,303.91	39.88%	186,455,093	26.28%	2,087.87
<b>Waste</b>	930.88	0.42%	139,685	0.02%	150.06
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	822.70	0.37%	0	0.00%	0.00
<b>Total</b>	<b>223,919.10</b>	<b>100.00%</b>	<b>709,530,500</b>	<b>100.00%</b>	<b>3,168.69</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Agland	2	3,615	6	351,876	6	871,090	8	1,226,581	0
83.2 Cook - R	12	145,236	158	1,798,339	158	12,544,121	170	14,487,696	0
83.3 Crab Orchard - R	24	71,005	36	81,068	36	659,170	60	811,243	10,115
83.4 Elk Creek - R	19	33,551	61	173,693	61	1,609,780	80	1,817,024	13,735
83.5 Recreational	1	196,760	3	542,480	3	22,101	4	761,341	0
83.6 Rural - Mh	0	0	9	474,638	13	1,066,819	13	1,541,457	0
83.7 Rural - R	34	659,323	381	21,567,960	386	82,007,663	420	104,234,946	2,915,635
83.8 Sterling - R	17	282,306	222	3,681,530	222	23,912,165	239	27,876,001	251,142
83.9 Tecumseh - R	66	793,090	685	7,268,448	705	59,281,309	771	67,342,847	21,459
84 Residential Total	175	2,184,886	1,561	35,940,032	1,590	181,974,218	1,765	220,099,136	3,212,086

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Cook - C	2	4,538	25	129,007	26	589,726	28	723,271	0
85.2 Crab Orchard - C	1	213	2	753	2	11,433	3	12,399	0
85.3 Elk Creek - C	3	4,544	22	21,729	23	454,147	26	480,420	0
85.4 Rural - C	2	895,740	5	307,590	5	906,922	7	2,110,252	0
85.5 Rural Hwy - C	3	41,140	8	749,332	9	2,623,924	12	3,414,396	0
85.6 Sterling - C	18	87,518	50	233,033	52	4,400,902	70	4,721,453	107,390
85.7 Sterling Hwy - C	1	7,926	0	0	0	0	1	7,926	0
85.8 Tecumseh - C	9	64,800	116	1,074,098	116	15,474,681	125	16,613,579	107,114
85.9 Tecumseh Hwy - C	3	201,845	33	938,890	33	6,764,552	36	7,905,287	1,865,152
86 Commercial Total	42	1,308,264	261	3,454,432	266	31,226,287	308	35,988,983	2,079,656

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	40,535.78	64.65%	90,800,178	66.29%	2,240.00
88. 1G	11,857.29	18.91%	25,374,605	18.52%	2,140.00
89. 2G1	6,449.11	10.29%	13,027,203	9.51%	2,020.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,221.22	3.54%	4,486,878	3.28%	2,020.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,629.02	2.60%	3,270,812	2.39%	2,007.84
94. 4G	8.75	0.01%	17,676	0.01%	2,020.11
95. Total	62,701.17	100.00%	136,977,352	100.00%	2,184.61
<b>CRP</b>					
96. 1C1	9,465.77	74.05%	24,989,623	75.97%	2,640.00
97. 1C	1,689.62	13.22%	4,291,639	13.05%	2,540.00
98. 2C1	1,561.14	12.21%	3,465,729	10.54%	2,220.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	56.51	0.44%	125,450	0.38%	2,219.96
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	9.47	0.07%	21,024	0.06%	2,220.06
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	12,782.51	100.00%	32,893,465	100.00%	2,573.32
<b>Timber</b>					
105. 1T1	7,261.74	52.54%	8,714,088	52.54%	1,200.00
106. 1T	2,602.44	18.83%	3,122,928	18.83%	1,200.00
107. 2T1	1,008.94	7.30%	1,210,728	7.30%	1,200.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	2,943.85	21.30%	3,532,620	21.30%	1,200.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1.20	0.01%	1,440	0.01%	1,200.00
112. 4T	2.06	0.01%	2,472	0.01%	1,200.00
113. Total	13,820.23	100.00%	16,584,276	100.00%	1,200.00
<hr/>					
Grass Total	62,701.17	70.21%	136,977,352	73.46%	2,184.61
CRP Total	12,782.51	14.31%	32,893,465	17.64%	2,573.32
Timber Total	13,820.23	15.48%	16,584,276	8.89%	1,200.00
<hr/>					
114. Market Area Total	89,303.91	100.00%	186,455,093	100.00%	2,087.87

**2024 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

49 Johnson

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	168,512,021	219,337,795	50,825,774	30.16%	3,212,086	28.26%
02. Recreational	752,757	761,341	8,584	1.14%	0	1.14%
03. Ag-Homesite Land, Ag-Res Dwelling	55,178,272	82,546,516	27,368,244	49.60%	2,420,016	45.21%
<b>04. Total Residential (sum lines 1-3)</b>	<b>224,443,050</b>	<b>302,645,652</b>	<b>78,202,602</b>	<b>34.84%</b>	<b>5,632,102</b>	<b>32.33%</b>
05. Commercial	28,059,973	31,604,307	3,544,334	12.63%	2,079,656	5.22%
06. Industrial	4,384,676	4,384,676	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>32,444,649</b>	<b>35,988,983</b>	<b>3,544,334</b>	<b>10.92%</b>	<b>2,079,656</b>	<b>4.51%</b>
08. Ag-Farmsite Land, Outbuildings	36,250,779	44,363,854	8,113,075	22.38%	2,012,197	16.83%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	130,044	130,044	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>36,380,823</b>	<b>44,493,898</b>	<b>8,113,075</b>	<b>22.30%</b>	<b>2,012,197</b>	<b>16.77%</b>
12. Irrigated	133,995,764	159,309,084	25,313,320	18.89%		
13. Dryland	343,282,967	363,626,638	20,343,671	5.93%		
14. Grassland	176,311,536	186,455,093	10,143,557	5.75%		
15. Wasteland	121,176	139,685	18,509	15.27%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>653,711,443</b>	<b>709,530,500</b>	<b>55,819,057</b>	<b>8.54%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>946,979,965</b>	<b>1,092,659,033</b>	<b>145,679,068</b>	<b>15.38%</b>	<b>9,723,955</b>	<b>14.36%</b>

## 2024 Assessment Survey for Johnson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$143,385
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$1,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Part of Assessor.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$33,475 - this amount includes Vanguard and GIS Licensing, GIS Website, and Hardware.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,775
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$8,430

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	VCS by Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	We use GIS mapping to show ownership.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	gWorks and Assessor
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="https://johnson.gworks.com/">https://johnson.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Deputy
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Satellite, FSA Federal Government
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Tecumseh, Cook, Elk Creek, Sterling, and Crab Orchard are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	January 2006

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	NA
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Hardware support is supplied on a year by year renewal with William Johnson.

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	NA
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	NA
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified General
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	NA
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	NA

## 2024 Residential Assessment Survey for Johnson County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor and Deputy.																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Tecumseh - County seat and main trade center of the County. Stable population, K-12 school (Johnson County Central). State correctional facility just north of town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cook - situated between Tecumseh and Syracuse, limited retail, elementary and middle school</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Elk Creek and Crab Orchard - Located in southern part of County just off highway 50. Elk Creek - has limited commercial - bank, bar, elevator, service station, and no school. Crab Orchard has no commercial and no school.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Sterling - K-12 School, limited retail - bank, bar, lumberyard, repair, gas/conv, located on Highway 41</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural Residential Acreages - Townships 4 (reappraised in 2022), 5 (reappraised in 2021) and 6 (reappraised in 2020)</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Rural farm dwellings are valued at the same time as the rural residential</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings are valued at the same time as the rural residential</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Tecumseh - County seat and main trade center of the County. Stable population, K-12 school (Johnson County Central). State correctional facility just north of town.	2	Cook - situated between Tecumseh and Syracuse, limited retail, elementary and middle school	4	Elk Creek and Crab Orchard - Located in southern part of County just off highway 50. Elk Creek - has limited commercial - bank, bar, elevator, service station, and no school. Crab Orchard has no commercial and no school.	6	Sterling - K-12 School, limited retail - bank, bar, lumberyard, repair, gas/conv, located on Highway 41	9	Rural Residential Acreages - Townships 4 (reappraised in 2022), 5 (reappraised in 2021) and 6 (reappraised in 2020)	AG DW	Rural farm dwellings are valued at the same time as the rural residential	AG OB	Outbuildings are valued at the same time as the rural residential
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AG OB	Outbuildings are valued at the same time as the rural residential																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	The cost approach is used--RCNLD (replacement cost new less depreciation).																
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	The CAMA physical depreciation tables are used and then an economic factor adjustment (map factor) is applied for each valuation group.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																
	No, depreciation tables are adjusted by an economic factor (map factor) for each valuation group that is reviewed.																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	The County uses market value based on a per-square-foot basis.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																
	The assessor utilizes the sales of acreages to value rural sites.																



8.	<b>Are there form 191 applications on file?</b>																																												
	Yes, for one that combined lots in Shawnee Ridge, Tecumseh																																												
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																												
	The county uses a market approach by reviewing lot sales in the town or surrounding towns if needed to determine average vacant lot sales prices.																																												
10.	<table border="1"> <thead> <tr> <th data-bbox="201 386 363 470"><u>Valuation Group</u></th> <th data-bbox="363 386 649 470"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 386 906 470"><u>Date of Costing</u></th> <th data-bbox="906 386 1175 470"><u>Date of Lot Value Study</u></th> <th data-bbox="1175 386 1484 470"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="201 470 363 525">1</td> <td data-bbox="363 470 649 525">2023</td> <td data-bbox="649 470 906 525">2020</td> <td data-bbox="906 470 1175 525">2023</td> <td data-bbox="1175 470 1484 525">2023</td> </tr> <tr> <td data-bbox="201 525 363 579">2</td> <td data-bbox="363 525 649 579">2023</td> <td data-bbox="649 525 906 579">2020</td> <td data-bbox="906 525 1175 579">2023</td> <td data-bbox="1175 525 1484 579">2019</td> </tr> <tr> <td data-bbox="201 579 363 634">4</td> <td data-bbox="363 579 649 634">2023</td> <td data-bbox="649 579 906 634">2020</td> <td data-bbox="906 579 1175 634">2023</td> <td data-bbox="1175 579 1484 634">2022</td> </tr> <tr> <td data-bbox="201 634 363 688">6</td> <td data-bbox="363 634 649 688">2023</td> <td data-bbox="649 634 906 688">2020</td> <td data-bbox="906 634 1175 688">2023</td> <td data-bbox="1175 634 1484 688">2019</td> </tr> <tr> <td data-bbox="201 688 363 743">9</td> <td data-bbox="363 688 649 743">2023</td> <td data-bbox="649 688 906 743">2020</td> <td data-bbox="906 688 1175 743">2023</td> <td data-bbox="1175 688 1484 743">2020-2022</td> </tr> <tr> <td data-bbox="201 743 363 798">AG DW</td> <td data-bbox="363 743 649 798">2023</td> <td data-bbox="649 743 906 798">2020</td> <td data-bbox="906 743 1175 798">2023</td> <td data-bbox="1175 743 1484 798">2020-2022</td> </tr> <tr> <td data-bbox="201 798 363 852">AG OB</td> <td data-bbox="363 798 649 852">2023</td> <td data-bbox="649 798 906 852">2020</td> <td data-bbox="906 798 1175 852">2023</td> <td data-bbox="1175 798 1484 852">2020-2022</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2023	2020	2023	2023	2	2023	2020	2023	2019	4	2023	2020	2023	2022	6	2023	2020	2023	2019	9	2023	2020	2023	2020-2022	AG DW	2023	2020	2023	2020-2022	AG OB	2023	2020	2023	2020-2022
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																									
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	The County maintains that the valuation groups are tied to amenities available in the communities and the appraisal cycle the county has. Each valuation group is analyzed separately as they tend to have their own unique markets. Adjustments for assessor locations are applied by a factor using the base year of 2020. For Valuation Group 9 Rural Residential Acreages, Township 5 was reappraised in 2021, Township 4 was reappraised in 2022 and Township 6 was reappraised in 2020.																																												

## 2024 Commercial Assessment Survey for Johnson County

<b>1.</b>	<b>Valuation data collection done by:</b>													
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1	The entire County is considered as one valuation group.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The county uses the sales approach and cost approach--RCNLD. The county determines an economic depreciation based on sales for each valuation group.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	The County will use comparable properties in similar markets with local adjustments.													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	The county uses depreciation tables created by Tax Valuation, Inc. that are based on the county's sales.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	No, there is only one grouping used for the entire county for commercial & economic depreciation is applied based on an economic factor adjustment (map factor).													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2019	2019	2019	2019
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2019	2019	2019	2019										
	For Johnson County there is not a lot of commercial market activity in the County and what does occur is not an organized or consistent market.													

## 2024 Agricultural Assessment Survey for Johnson County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and Deputy.						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The entire county is considered as one market area.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The entire county is considered as one market area.	2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	The entire county is considered as one market area.	2023					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	The county reviews all ag sales to update land use and analyzes these sales to determine characteristics that impact the market. This review aids in determining if there are differing characteristics in different areas of the county that impact the agricultural market. The county also conducts a thorough sales verification.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Present use of the parcel is given the greatest consideration. Recreational land is land that is generally not used for residential, commercial or agricultural uses. WRP is one type of land that is considered as recreational land. The county also conducts sales verification as well as mailing out questionnaires to aid in determining present and intended uses for the property.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	Yes						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	Johnson County has no separate market analysis for intensive use properties.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Presently with few available sales for analysis the county bases the value by placing a factor on the current grassland value. In the counties opinion this represents the market value of the parcel.						
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>						
	No						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						
	Zero						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						

	Review of ag sales and land use in the county is done to determine if any non-agricultural influences exist. Present use of the parcel is given the greatest consideration.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	NA
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	NA
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	NA

# PLAN OF ASSESSMENT FOR JOHNSON COUNTY

To: Johnson County Board of Equalization  
Nebr. Dept of Revenue--Property Assessment Division

As required by Sec. 77-1311.02, R.R.S. Nebr. as amended by 2007 Neb. Laws LB334, the assessor shall prepare a Plan of Assessment on or before June 15 of each year, which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter and submit such plan to the County Board of Equalization on or before July 31 of each year, and may amend the plan, if necessary, after a budget is approved by the County Board, and submit a copy of the plan and any amendments to the Nebr. Dept of Revenue—Property Assessment Division on or before October 31 each year. *The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions.*

The following is a plan of assessment for:

## **Tax Year 2024:**

### **Residential—**

1. Re-appraisal of residential property in Tecumseh including all related improvements associated with the main improvement, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2024.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2024.
3. Continue with review and analysis of sales as they occur.

**Commercial—**

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2024.
2. Continue with review and analysis of sales as they occur.

**Agricultural/Horticultural Land—**

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified, and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2024.

**BUDGET REQUEST FOR 2023-2024:**

Requested budget of \$145,885 is needed to:

1. Complete pickup work for new improvements or improvement changes made throughout county in all classes.
2. Begin process of valuing mineral interests.

**Tax Year 2025:**

**Residential—**

1. Re-appraisal of all urban residential property in Cook and Sterling, including all related improvements associated with the main improvement, to include all buildings, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2025.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2025.

3. Continue with review and analysis of sales as they occur.

### **Commercial—**

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2025.
2. Continue with review and analysis of sales as they occur.

### **Agricultural/Horticultural Land—**

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, adjusting by class/subclass to arrive at acceptable levels of value.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified, use new aerial photography when it becomes available and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2025.

### **Tax Year 2026:**

### **Residential—**

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2026.
2. Continue with review and analysis of sales as they occur.

### **Commercial—**

1. Re-appraisal of all commercial property in Johnson County, including all related improvements associated with the main improvement, to include all buildings, with new photos of the property, develop new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2026.

2. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2026.
3. Continue with review and analysis of sales as they occur.

**Agricultural/Horticultural Land—**

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, adjusting by class/subclass to arrive at acceptable levels of value.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified, use new aerial photography when it becomes available and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2026.

Date: June 13, 2023

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Terry Keebler  
Johnson County Assessor

**Changes made to requested budget:** Decrease of \$2500 in part-time clerical will not affect plan of assessment.

Date: October 30, 2023

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Terry Keebler  
Johnson County Assessor