

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2020 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**JOHNSON COUNTY**



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 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

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Terry Keebler, Johnson County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods 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 on 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.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO's recognition 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.

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. 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.

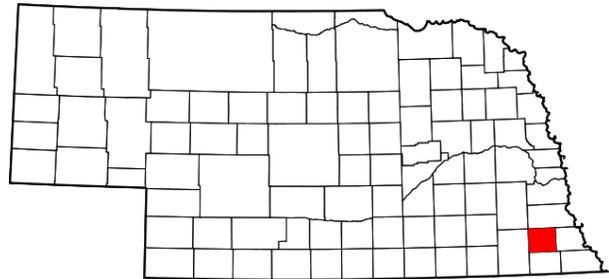
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

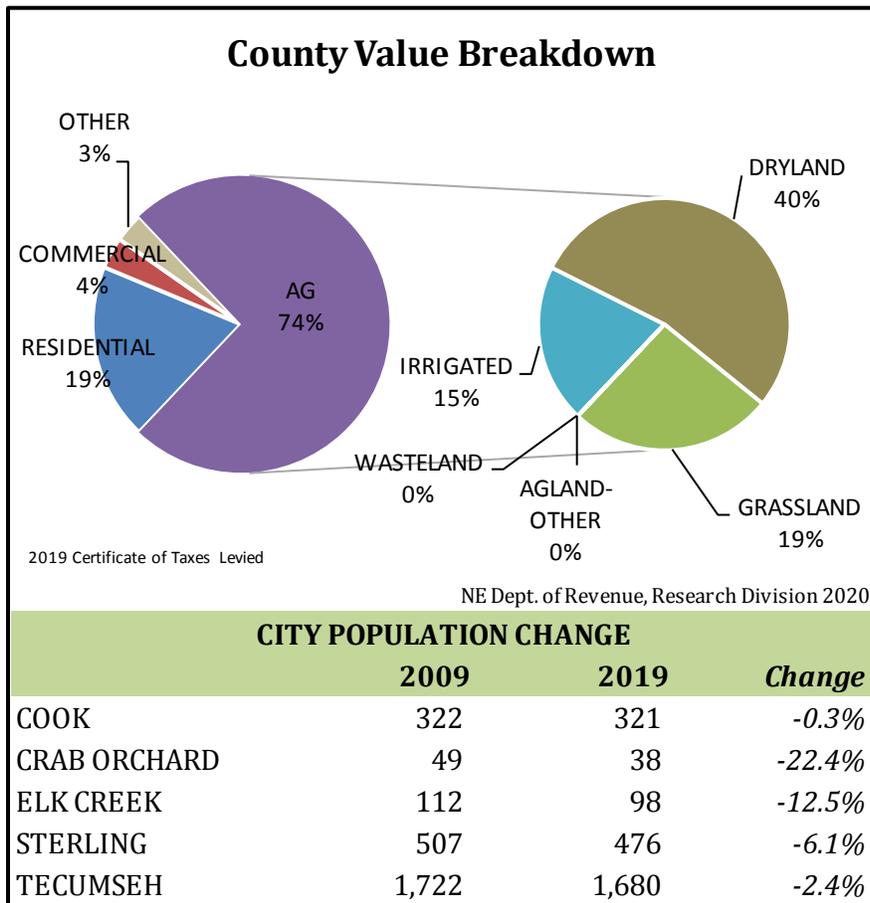
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 376 square miles, Johnson County had 5,134 residents, per the Census Bureau Quick Facts for 2018, a slight population decline from the 2010 U.S. Census. Reports indicated that 73% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$82,382 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Johnson County are located in and around Tecumseh, the county seat, although there is limited commercial activity. According to the U.S. Census Bureau, there were 113 employer establishments with total employment of 862.



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).

## 2020 Residential Correlation for Johnson County

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### *Assessment Actions*

The Johnson County Assessor inspected and reviewed the communities of Cook and Sterling to meet the mandatory six-year review cycle. A percentage increase was applied to all residential improvements due to updating the cost table index and adjusting both, the depreciation base year and adjusting the map factor within the Computer-Assisted Mass Appraisal (CAMA) system. All pick-up work and permits were completed and placed on the assessment roll.

### *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. Currently there are five valuation groups recognized by the county assessor.

The Johnson County Assessor is current with the required six-year physical inspection and review cycle. The county assessor has a plan and tracking file in place to physically inspect and review each parcel.

Lot values are reviewed during the six-year inspection and review cycle when the subclass of property is being reviewed. Cost tables are updated after the review of the valuation groups and the assessor arrives at final value by utilizing the CAMA cost tables and a market-derived depreciation model.

The county assessor does not have a written valuation methodology.

### *Description of Analysis*

The residential parcels are analyzed utilizing five valuation groups that comprised of assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Tecumseh R, Tecumseh MH
2	Cook
4	Elk Creek, Crab Orchard
6	Sterling R, Sterling V
9	Rural, St Mary

## 2020 Residential Correlation for Johnson County

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The residential statistical profile has 92 qualified sales representing all five valuation groups. Two of the three measures of central tendency are within range, with the exception to the mean, which is only one percentage point higher than the acceptable range. The COD is one percentage point higher than the IAAO recommended range for more rural areas, the PRD is four percentage points higher than the IAAO recommended range. The PRD is not a single indicator of assessment quality, but review of the sale price substrata does show regressive tendencies in the sales data that should be examined in future valuation models. All five valuation groups are within the acceptable range.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certified Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Johnson County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	50	99.00	106.03	94.17	24.55	112.59
2	13	94.10	92.23	92.78	13.00	99.41
4	5	96.23	109.34	113.64	30.58	96.22
6	13	97.10	92.35	89.03	09.72	103.73
9	11	94.22	95.43	90.99	15.99	104.88
<u>    </u> ALL <u>    </u>	92	96.61	101.06	92.32	20.68	109.47

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Johnson County is 97%.

## 2020 Commercial Correlation for Johnson County

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### *Assessment Actions*

The Johnson County Assessor assisted by the county's contracted appraiser from Tax Valuation, Inc. inspected and reviewed all commercial properties within Johnson County. All pick-up and permits were completed and placed on the assessment roll.

### *Assessment Practice Review*

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

The county assessor's sales verification process was reviewed to determine if an adequate sample of sales is being used and ensure all sales that are non-qualified have been properly documented as a non-arm's-length sale. Johnson County Assessor has a usability rate that is comparable to the statewide average.

Based on the economic areas and geographic locations within Johnson County, the county assessor has assigned one valuation group for the commercial class.

The Johnson County Assessor has an established six-year inspection plan and is current in their review process. All of their commercial properties are current and were reviewed in 2019 for the 2020 assessment year. Lot values are current and were inspected and reviewed in 2019 and were revalued by analyzing vacant lot sales. The depreciation and costing table index being utilized for the commercial properties is 2019.

The Johnson County Assessor does not have a valuation methodology for commercial properties.

### *Description of Analysis*

All commercial parcels throughout the county are analyzed utilizing one valuation group.

The commercial statistical profile reveals 17 qualified sales. Two of the three measures of central tendency are within the range while the mean is three percentage points higher than the acceptable range. The COD is low, which tends to support the reliability of the median. However, Johnson County is rural county. The qualitative statistics are attributable the reappraisal that was put on this year, but would not be expect to hold in a rural market in future years. Based on the size of the sample and the typical dispersion that exists in rural markets, the median will not be used as a point estimate of the level of value.

All commercial properties are valued using the cost approach.

## **2020 Commercial Correlation for Johnson County**

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A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated. Since the county assessor inspected and reviewed all commercial properties for this assessment year, both depreciation and costing are current with 2019 indexes.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales.

### ***Equalization and Quality of Assessment***

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

### ***Level of Value***

Based on analysis of all available information, the level of value for the commercial property in Johnson County has achieved the statutory level of value of 100%.

# 2020 Agricultural Correlation for Johnson County

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## *Assessment Actions*

The Johnson County Assessor implemented the Land Capability Group (LCG) conversion. Following the LCG conversion, the county assessor conducted a market study of agricultural land. In the past, the practice was to adjust subclasses by similar percentages. Due to the conversion, this was not feasible for this year. Valuation changes were based on the movement of the acres within the subclass. These adjustments resulted in an aggregated decrease of 2% to dryland, an increase of 3% to irrigated land, and an increase of 8% to grassland countywide. The county assessor completed the pick-up work and permits for the agricultural improvements.

## *Assessment Practice Review*

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

Sales verification and qualification processes are discussed. Sales verification letters are utilized with a high percentage rate of return. Review of the qualified and nonqualified sales rosters indicate that sales are adequately qualified. The usability rate is similar to counties statewide, further supporting that all arm's-length transactions are available for measurement.

The county assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public.

Agricultural improvements are inspected and reviewed within the six-year cycle. The county's Computer-Assisted Mass Appraisal (CAMA) has its most current costing index of 2008 and the depreciation index is current with a 2019 table. Home sites are valued at \$10,000 for the first acre, and farm sites are valued at \$2,000 per acre. These are the same for both agricultural and rural residential dwellings.

## *Description of Analysis*

The agricultural statistical sample consists of 54 agricultural sales. All three measures of central tendency are within the acceptable range with a spread of three percentage points between all three demonstrating moderate support of each other.

Review of the Majority Land Use (MLU) of the irrigated, dry, and grass with sufficient representation are within the acceptable range.

## 2020 Agricultural Correlation for Johnson County

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### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the same statutory level.

A comparison of the Johnson County values with adjoining counties indicates that all values are comparable. The quality of the assessment of agricultural land in Johnson County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	18	68.85	69.26	67.46	08.96	102.67
1	18	68.85	69.26	67.46	08.96	102.67
____ Grass ____						
County	15	69.74	75.07	74.58	16.69	100.66
1	15	69.74	75.07	74.58	16.69	100.66
____ ALL ____	54	70.47	72.53	71.36	10.86	101.64

### *Level of Value*

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

## 2020 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 (Reissue 2018). 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>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Johnson County

### Residential Real Property - Current

Number of Sales	92	Median	96.61
Total Sales Price	\$7,924,640	Mean	101.06
Total Adj. Sales Price	\$7,924,640	Wgt. Mean	92.32
Total Assessed Value	\$7,315,934	Average Assessed Value of the Base	\$72,740
Avg. Adj. Sales Price	\$86,137	Avg. Assessed Value	\$79,521

### Confidence Interval - Current

95% Median C.I	94.39 to 99.42
95% Wgt. Mean C.I	87.81 to 96.83
95% Mean C.I	94.74 to 107.38
% of Value of the Class of all Real Property Value in the County	14.04
% of Records Sold in the Study Period	5.31
% of Value Sold in the Study Period	5.80

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	81	97	96.93
2018	67	97	97.31
2017	79	94	93.70
2016	85	95	95.29

## 2020 Commission Summary for Johnson County

### Commercial Real Property - Current

Number of Sales	17	Median	99.16
Total Sales Price	\$4,088,730	Mean	103.17
Total Adj. Sales Price	\$4,088,730	Wgt. Mean	96.65
Total Assessed Value	\$3,951,598	Average Assessed Value of the Base	\$130,188
Avg. Adj. Sales Price	\$240,514	Avg. Assessed Value	\$232,447

### Confidence Interval - Current

95% Median C.I	96.96 to 111.09
95% Wgt. Mean C.I	91.34 to 101.95
95% Mean C.I	96.67 to 109.67
% of Value of the Class of all Real Property Value in the County	4.42
% of Records Sold in the Study Period	5.57
% of Value Sold in the Study Period	9.95

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	14	100	100.79
2018	11	100	126.62
2017	13	100	109.24
2016	9	100	99.81

**49 Johnson**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 92  
Total Sales Price : 7,924,640  
Total Adj. Sales Price : 7,924,640  
Total Assessed Value : 7,315,934  
Avg. Adj. Sales Price : 86,137  
Avg. Assessed Value : 79,521

MEDIAN : 97  
WGT. MEAN : 92  
MEAN : 101  
COD : 20.68  
PRD : 109.47

COV : 30.62  
STD : 30.94  
Avg. Abs. Dev : 19.98  
MAX Sales Ratio : 233.90  
MIN Sales Ratio : 43.01

95% Median C.I. : 94.39 to 99.42  
95% Wgt. Mean C.I. : 87.81 to 96.83  
95% Mean C.I. : 94.74 to 107.38

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	6	113.39	127.33	103.12	26.61	123.48	94.39	205.54	94.39 to 205.54	83,533	86,142
01-JAN-18 To 31-MAR-18	8	100.01	99.97	99.68	08.86	100.29	72.17	129.69	72.17 to 129.69	67,750	67,534
01-APR-18 To 30-JUN-18	20	97.96	100.24	99.00	22.62	101.25	43.01	184.30	81.60 to 109.95	88,300	87,415
01-JUL-18 To 30-SEP-18	14	107.57	112.04	88.30	24.18	126.89	65.79	233.90	87.36 to 123.73	71,417	63,060
01-OCT-18 To 31-DEC-18	9	93.58	96.06	94.07	11.77	102.12	77.09	120.67	84.88 to 111.06	89,878	84,544
01-JAN-19 To 31-MAR-19	7	92.72	88.45	88.76	14.05	99.65	59.86	119.43	59.86 to 119.43	132,600	117,693
01-APR-19 To 30-JUN-19	15	94.54	94.81	87.26	14.80	108.65	63.44	140.87	84.07 to 102.93	115,867	101,100
01-JUL-19 To 30-SEP-19	13	96.23	96.50	82.19	26.28	117.41	50.05	197.36	58.12 to 110.38	49,269	40,495
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	48	100.13	107.02	96.83	22.21	110.52	43.01	233.90	95.55 to 109.95	79,355	76,839
01-OCT-18 To 30-SEP-19	44	94.06	94.55	88.14	17.86	107.27	50.05	197.36	85.48 to 98.01	93,536	82,447
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	51	98.81	102.70	95.52	19.77	107.52	43.01	233.90	94.22 to 105.61	80,720	77,104
<u>ALL</u>	92	96.61	101.06	92.32	20.68	109.47	43.01	233.90	94.39 to 99.42	86,137	79,521

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	50	99.00	106.03	94.17	24.55	112.59	43.01	233.90	93.58 to 115.63	66,947	63,044
2	13	94.10	92.23	92.78	13.00	99.41	59.86	125.72	72.34 to 109.16	45,069	41,814
4	5	96.23	109.34	113.64	30.58	96.22	56.05	184.30	N/A	13,700	15,568
6	13	97.10	92.35	89.03	09.72	103.73	63.44	111.06	75.13 to 101.34	106,500	94,817
9	11	94.22	95.43	90.99	15.99	104.88	65.79	144.49	73.45 to 109.95	230,764	209,971
<u>ALL</u>	92	96.61	101.06	92.32	20.68	109.47	43.01	233.90	94.39 to 99.42	86,137	79,521

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	87	96.63	99.60	92.38	17.78	107.82	50.05	197.36	94.39 to 100.12	90,522	83,625
06											
07	5	93.58	126.42	82.38	72.75	153.46	43.01	233.90	N/A	9,840	8,106
<u>ALL</u>	92	96.61	101.06	92.32	20.68	109.47	43.01	233.90	94.39 to 99.42	86,137	79,521

**49 Johnson**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 92  
Total Sales Price : 7,924,640  
Total Adj. Sales Price : 7,924,640  
Total Assessed Value : 7,315,934  
Avg. Adj. Sales Price : 86,137  
Avg. Assessed Value : 79,521

MEDIAN : 97  
WGT. MEAN : 92  
MEAN : 101  
COD : 20.68  
PRD : 109.47

COV : 30.62  
STD : 30.94  
Avg. Abs. Dev : 19.98  
MAX Sales Ratio : 233.90  
MIN Sales Ratio : 43.01

95% Median C.I. : 94.39 to 99.42  
95% Wgt. Mean C.I. : 87.81 to 96.83  
95% Mean C.I. : 94.74 to 107.38

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	130.80	130.80	127.88	57.15	102.28	56.05	205.54	N/A	3,850	4,924	
Less Than 15,000	7	114.50	139.57	137.21	48.03	101.72	56.05	233.90	56.05 to 233.90	7,600	10,428	
Less Than 30,000	20	115.07	124.78	120.33	28.62	103.70	56.05	233.90	94.54 to 139.31	17,285	20,798	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	90	96.61	100.40	92.28	19.42	108.80	43.01	233.90	94.39 to 99.42	87,966	81,179	
Greater Than 14,999	85	96.59	97.89	92.02	17.48	106.38	43.01	197.36	94.22 to 99.42	92,605	85,211	
Greater Than 29,999	72	95.80	94.47	91.04	16.06	103.77	43.01	144.49	92.78 to 98.35	105,263	95,833	
<u>Incremental Ranges</u>												
0 TO 4,999	2	130.80	130.80	127.88	57.15	102.28	56.05	205.54	N/A	3,850	4,924	
5,000 TO 14,999	5	114.50	143.08	138.79	41.14	103.09	89.13	233.90	N/A	9,100	12,630	
15,000 TO 29,999	13	115.63	116.82	117.25	18.13	99.63	72.34	197.36	94.54 to 139.31	22,500	26,382	
30,000 TO 59,999	22	109.77	106.54	107.45	16.63	99.15	43.01	141.23	98.01 to 123.73	40,129	43,119	
60,000 TO 99,999	24	90.88	86.29	86.66	14.27	99.57	50.05	119.94	77.09 to 97.57	76,633	66,409	
100,000 TO 149,999	10	97.15	93.15	92.82	09.06	100.36	67.15	109.95	78.78 to 102.29	131,300	121,873	
150,000 TO 249,999	12	94.56	95.64	95.21	12.34	100.45	69.74	144.49	84.88 to 102.93	179,075	170,506	
250,000 TO 499,999	3	71.49	74.21	74.38	09.12	99.77	65.79	85.36	N/A	298,333	221,897	
500,000 TO 999,999	1	85.41	85.41	85.41	00.00	100.00	85.41	85.41	N/A	500,000	427,049	
1,000,000 +												
<u>ALL</u>	92	96.61	101.06	92.32	20.68	109.47	43.01	233.90	94.39 to 99.42	86,137	79,521	

**49 Johnson**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 17  
Total Sales Price : 4,088,730  
Total Adj. Sales Price : 4,088,730  
Total Assessed Value : 3,951,598  
Avg. Adj. Sales Price : 240,514  
Avg. Assessed Value : 232,447

MEDIAN : 99  
WGT. MEAN : 97  
MEAN : 103  
COD : 08.51  
PRD : 106.75

COV : 12.25  
STD : 12.64  
Avg. Abs. Dev : 08.44  
MAX Sales Ratio : 133.24  
MIN Sales Ratio : 86.40

95% Median C.I. : 96.96 to 111.09  
95% Wgt. Mean C.I. : 91.34 to 101.95  
95% Mean C.I. : 96.67 to 109.67

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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-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	2	115.27	115.27	109.28	15.59	105.48	97.30	133.24	N/A	7,500	8,196
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	96.96	96.96	96.96	00.00	100.00	96.96	96.96	N/A	30,000	29,087
01-APR-18 To 30-JUN-18	3	99.77	97.39	95.61	02.48	101.86	92.49	99.90	N/A	1,167,910	1,116,659
01-JUL-18 To 30-SEP-18	3	104.88	104.49	102.08	04.32	102.36	97.50	111.09	N/A	80,833	82,516
01-OCT-18 To 31-DEC-18	1	123.54	123.54	123.54	00.00	100.00	123.54	123.54	N/A	25,000	30,885
01-JAN-19 To 31-MAR-19	1	89.24	89.24	89.24	00.00	100.00	89.24	89.24	N/A	45,000	40,156
01-APR-19 To 30-JUN-19	3	98.21	94.59	94.39	04.33	100.21	86.40	99.16	N/A	28,667	27,059
01-JUL-19 To 30-SEP-19	3	104.06	108.10	110.51	08.05	97.82	97.55	122.68	N/A	47,167	52,125
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	2	115.27	115.27	109.28	15.59	105.48	97.30	133.24	N/A	7,500	8,196
01-OCT-17 To 30-SEP-18	7	99.77	100.37	96.04	04.14	104.51	92.49	111.09	92.49 to 111.09	539,461	518,087
01-OCT-18 To 30-SEP-19	8	98.69	102.61	103.73	09.89	98.92	86.40	123.54	86.40 to 123.54	37,188	38,574
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	2	115.27	115.27	109.28	15.59	105.48	97.30	133.24	N/A	7,500	8,196
01-JAN-18 To 31-DEC-18	8	99.84	103.27	96.22	06.60	107.33	92.49	123.54	92.49 to 123.54	475,154	457,187
<u>ALL</u>	17	99.16	103.17	96.65	08.51	106.75	86.40	133.24	96.96 to 111.09	240,514	232,447

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	17	99.16	103.17	96.65	08.51	106.75	86.40	133.24	96.96 to 111.09	240,514	232,447
<u>ALL</u>	17	99.16	103.17	96.65	08.51	106.75	86.40	133.24	96.96 to 111.09	240,514	232,447

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	17	99.16	103.17	96.65	08.51	106.75	86.40	133.24	96.96 to 111.09	240,514	232,447
04											
<u>ALL</u>	17	99.16	103.17	96.65	08.51	106.75	86.40	133.24	96.96 to 111.09	240,514	232,447

**49 Johnson**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 17  
Total Sales Price : 4,088,730  
Total Adj. Sales Price : 4,088,730  
Total Assessed Value : 3,951,598  
Avg. Adj. Sales Price : 240,514  
Avg. Assessed Value : 232,447

MEDIAN : 99  
WGT. MEAN : 97  
MEAN : 103  
COD : 08.51  
PRD : 106.75

COV : 12.25  
STD : 12.64  
Avg. Abs. Dev : 08.44  
MAX Sales Ratio : 133.24  
MIN Sales Ratio : 86.40

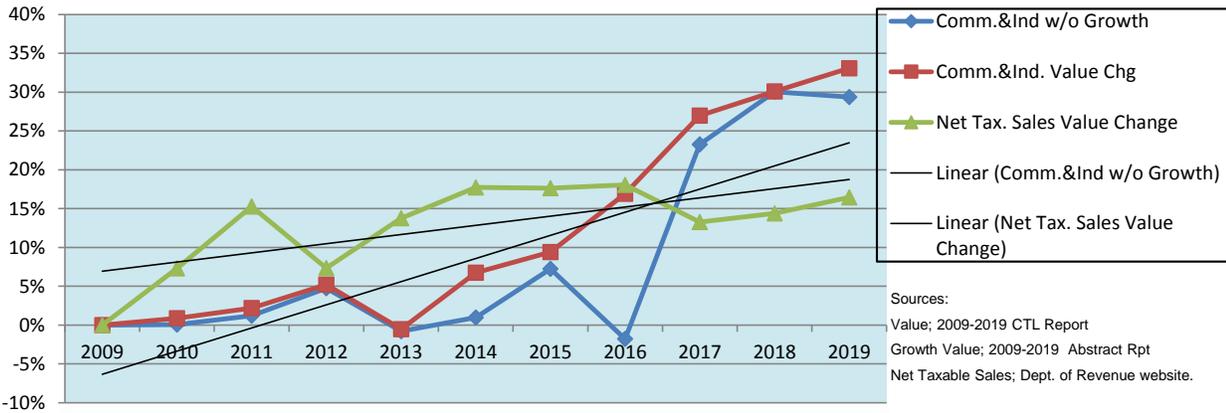
95% Median C.I. : 96.96 to 111.09  
95% Wgt. Mean C.I. : 91.34 to 101.95  
95% Mean C.I. : 96.67 to 109.67

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	3,000	2,993	
Less Than 15,000	3	99.77	110.10	107.69	12.01	102.24	97.30	133.24	N/A	6,000	6,462	
Less Than 30,000	6	101.92	109.35	109.66	10.72	99.72	97.30	133.24	97.30 to 133.24	13,833	15,170	
___Ranges Excl. Low \$___												
Greater Than 4,999	16	98.69	103.39	96.64	09.05	106.98	86.40	133.24	96.96 to 111.09	255,358	246,788	
Greater Than 14,999	14	98.69	101.69	96.60	07.74	105.27	86.40	123.54	92.49 to 111.09	290,766	280,872	
Greater Than 29,999	11	97.55	99.80	96.38	07.00	103.55	86.40	122.68	89.24 to 111.09	364,157	350,962	
___Incremental Ranges___												
0 TO 4,999	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	3,000	2,993	
5,000 TO 14,999	2	115.27	115.27	109.28	15.59	105.48	97.30	133.24	N/A	7,500	8,196	
15,000 TO 29,999	3	104.06	108.60	110.20	08.11	98.55	98.21	123.54	N/A	21,667	23,877	
30,000 TO 59,999	6	97.26	95.70	95.94	04.97	99.75	86.40	104.88	86.40 to 104.88	39,333	37,736	
60,000 TO 99,999	2	116.89	116.89	117.18	04.96	99.75	111.09	122.68	N/A	63,250	74,120	
100,000 TO 149,999	1	97.50	97.50	97.50	00.00	100.00	97.50	97.50	N/A	142,500	138,940	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	2	96.20	96.20	95.61	03.86	100.62	92.49	99.90	N/A	1,750,365	1,673,492	
___ALL___	17	99.16	103.17	96.65	08.51	106.75	86.40	133.24	96.96 to 111.09	240,514	232,447	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	50,000	48,777	
352	2	98.33	98.33	97.86	00.84	100.48	97.50	99.16	N/A	91,250	89,301	
353	9	98.21	104.54	102.16	11.64	102.33	86.40	133.24	89.24 to 123.54	29,000	29,627	
410	2	113.37	113.37	117.59	08.21	96.41	104.06	122.68	N/A	45,750	53,800	
451	2	96.20	96.20	95.61	03.86	100.62	92.49	99.90	N/A	1,750,365	1,673,492	
471	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	3,000	2,993	
___ALL___	17	99.16	103.17	96.65	08.51	106.75	86.40	133.24	96.96 to 111.09	240,514	232,447	

### 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
2008	\$ 22,236,015	\$ 299,300		\$ 21,936,715	--	\$ 21,085,209	--
2009	\$ 22,147,875	\$ 12,360	0.06%	\$ 22,135,515	--	\$ 19,888,799	--
2010	\$ 22,343,105	\$ 182,530	0.82%	\$ 22,160,575	0.06%	\$ 21,344,501	7.32%
2011	\$ 22,636,555	\$ 219,320	0.97%	\$ 22,417,235	0.33%	\$ 22,929,042	7.42%
2012	\$ 23,303,855	\$ 104,870	0.45%	\$ 23,198,985	2.48%	\$ 21,351,895	-6.88%
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%
<b>Ann %chg</b>	2.90%			<b>Average</b>	<b>-0.39%</b>	1.54%	<b>1.63%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.06%	0.88%	7.32%
2011	1.22%	2.21%	15.29%
2012	4.75%	5.22%	7.36%
2013	-0.80%	-0.52%	13.78%
2014	0.98%	6.76%	17.72%
2015	7.23%	9.42%	17.65%
2016	-1.79%	16.93%	18.07%
2017	23.28%	26.98%	13.28%
2018	30.05%	30.11%	14.41%
2019	29.37%	33.10%	16.47%

County Number	49
County Name	Johnson

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

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 54  
Total Sales Price : 24,088,043  
Total Adj. Sales Price : 24,088,043  
Total Assessed Value : 17,190,340  
Avg. Adj. Sales Price : 446,075  
Avg. Assessed Value : 318,340

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 73  
COD : 10.86  
PRD : 101.64

COV : 16.88  
STD : 12.24  
Avg. Abs. Dev : 07.65  
MAX Sales Ratio : 136.00  
MIN Sales Ratio : 50.27

95% Median C.I. : 68.59 to 72.65  
95% Wgt. Mean C.I. : 68.55 to 74.18  
95% Mean C.I. : 69.27 to 75.79

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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	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	5	69.82	70.40	68.90	08.91	102.18	60.12	85.32	N/A	453,020	312,125	
01-JAN-17 To 31-MAR-17	7	74.50	73.29	75.37	05.96	97.24	63.48	80.05	63.48 to 80.05	534,741	403,060	
01-APR-17 To 30-JUN-17	5	69.55	72.75	69.83	08.55	104.18	62.99	90.32	N/A	641,109	447,713	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17	9	67.41	73.81	68.09	18.37	108.40	50.27	136.00	61.67 to 76.57	410,609	279,575	
01-JAN-18 To 31-MAR-18	4	73.50	73.51	73.24	01.31	100.37	72.45	74.58	N/A	465,709	341,074	
01-APR-18 To 30-JUN-18	4	76.76	77.73	75.74	09.50	102.63	67.96	89.44	N/A	442,000	334,790	
01-JUL-18 To 30-SEP-18	3	69.74	71.60	74.60	10.28	95.98	61.77	83.28	N/A	434,667	324,265	
01-OCT-18 To 31-DEC-18	2	70.45	70.45	70.51	02.64	99.91	68.59	72.31	N/A	330,000	232,668	
01-JAN-19 To 31-MAR-19	5	65.99	69.54	68.34	09.80	101.76	61.16	89.09	N/A	603,461	412,399	
01-APR-19 To 30-JUN-19	6	70.49	70.45	72.96	09.49	96.56	56.95	81.94	56.95 to 81.94	274,040	199,943	
01-JUL-19 To 30-SEP-19	4	72.01	73.12	70.51	15.05	103.70	60.44	88.04	N/A	230,588	162,582	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	17	71.12	72.28	71.86	08.11	100.58	60.12	90.32	65.42 to 78.35	541,990	389,447	
01-OCT-17 To 30-SEP-18	20	72.32	74.20	71.75	12.56	103.41	50.27	136.00	67.41 to 74.58	431,516	309,621	
01-OCT-18 To 30-SEP-19	17	68.59	70.81	70.11	10.76	101.00	56.95	89.09	63.52 to 79.89	367,288	257,489	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	21	69.55	73.38	71.18	12.51	103.09	50.27	136.00	66.50 to 76.42	506,867	360,769	
01-JAN-18 To 31-DEC-18	13	72.65	73.89	74.03	06.61	99.81	61.77	89.44	68.59 to 80.60	430,372	318,583	
<u>ALL</u>	54	70.47	72.53	71.36	10.86	101.64	50.27	136.00	68.59 to 72.65	446,075	318,340	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	54	70.47	72.53	71.36	10.86	101.64	50.27	136.00	68.59 to 72.65	446,075	318,340	
<u>ALL</u>	54	70.47	72.53	71.36	10.86	101.64	50.27	136.00	68.59 to 72.65	446,075	318,340	

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

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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 Avg. Assessed Value : 318,340

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 73  
 COD : 10.86  
 PRD : 101.64

COV : 16.88  
 STD : 12.24  
 Avg. Abs. Dev : 07.65  
 MAX Sales Ratio : 136.00  
 MIN Sales Ratio : 50.27

95% Median C.I. : 68.59 to 72.65  
 95% Wgt. Mean C.I. : 68.55 to 74.18  
 95% Mean C.I. : 69.27 to 75.79

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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
<u>    Dry    </u>											
County	9	69.11	69.14	68.12	07.15	101.50	61.67	85.32	61.77 to 72.65	423,273	288,315
1	9	69.11	69.14	68.12	07.15	101.50	61.67	85.32	61.77 to 72.65	423,273	288,315
<u>    Grass    </u>											
County	11	71.64	78.89	78.00	18.50	101.14	61.16	136.00	64.12 to 90.32	292,452	228,113
1	11	71.64	78.89	78.00	18.50	101.14	61.16	136.00	64.12 to 90.32	292,452	228,113
<u>    ALL    </u>	54	70.47	72.53	71.36	10.86	101.64	50.27	136.00	68.59 to 72.65	446,075	318,340

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Dry    </u>											
County	18	68.85	69.26	67.46	08.96	102.67	50.27	89.09	63.52 to 72.45	438,204	295,600
1	18	68.85	69.26	67.46	08.96	102.67	50.27	89.09	63.52 to 72.45	438,204	295,600
<u>    Grass    </u>											
County	15	69.74	75.07	74.58	16.69	100.66	56.95	136.00	64.12 to 80.60	311,606	232,397
1	15	69.74	75.07	74.58	16.69	100.66	56.95	136.00	64.12 to 80.60	311,606	232,397
<u>    ALL    </u>	54	70.47	72.53	71.36	10.86	101.64	50.27	136.00	68.59 to 72.65	446,075	318,340

## Johnson County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Johnson	1	6850	n/a	6100	5392	3600	3581	3300	2820	<b>5236</b>
Gage	1	5306	n/a	5065	5083	4393	n/a	3985	3985	<b>4775</b>
Nemaha	1	3857	n/a	2975	4387	n/a	4650	3847	3750	<b>3655</b>
Otoe	2	4800	n/a	4400	4400	n/a	4100	4000	4000	<b>4329</b>
Otoe	1	5500	n/a	5400	5400	4900	4900	4200	4200	<b>5162</b>
Pawnee	1	4250	4200	3860	3860	3360	2910	2760	2760	<b>3524</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Johnson	1	4450	4000	3650	3300	2900	2599	2400	1950	<b>3107</b>
Gage	1	4000	4000	3610	3610	3040	n/a	2415	2415	<b>3141</b>
Nemaha	1	4530	4368	3040	3750	2328	3549	2770	2516	<b>3561</b>
Otoe	2	4000	3950	3800	3700	3580	3580	3100	2950	<b>3628</b>
Otoe	1	4400	4400	4099	3980	3900	3850	3300	3000	<b>3957</b>
Pawnee	1	3540	3500	3220	3220	2800	2425	2300	2300	<b>2804</b>

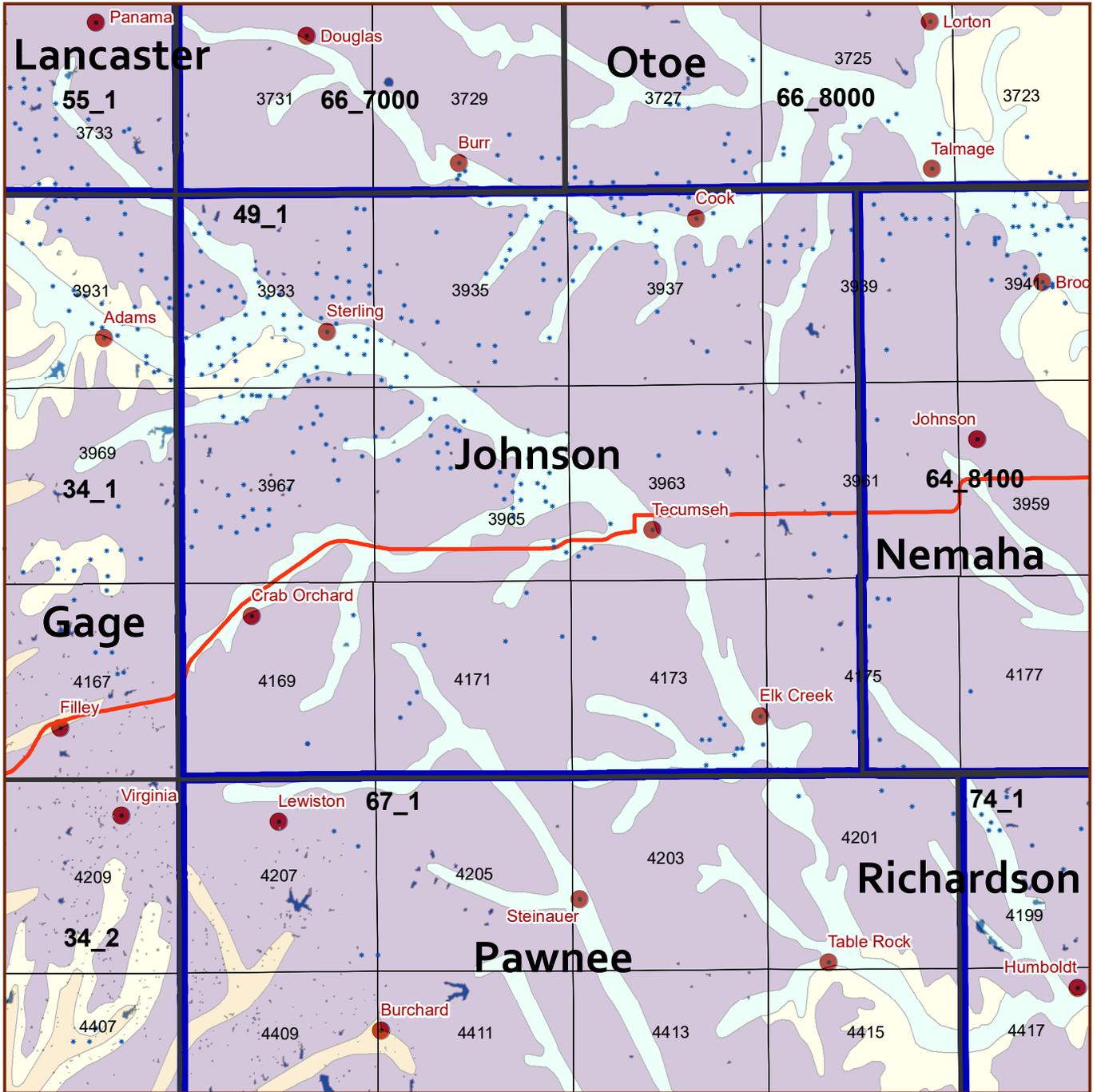
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Johnson	1	2169	1870	1671	n/a	1600	n/a	1600	1600	<b>2026</b>
Gage	1	2100	2100	2000	2000	1800	1800	n/a	1600	<b>2079</b>
Nemaha	1	1981	1924	1800	n/a	1600	1600	n/a	n/a	<b>1918</b>
Otoe	2	2100	2100	2000	n/a	n/a	n/a	1400	1200	<b>2078</b>
Otoe	1	2100	2100	2080	2050	2030	2000	1750	1550	<b>2093</b>
Pawnee	1	1727	1725	1707	n/a	1653	1603	n/a	1500	<b>1714</b>

County	Mkt Area	CRP	TIMBER	WASTE
Johnson	1	2495	1374	130
Gage	1	3375	1000	200
Nemaha	1	2955	885	99
Otoe	2	3034	1127	100
Otoe	1	3280	1110	100
Pawnee	1	2477	1043	900

Source: 2020 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



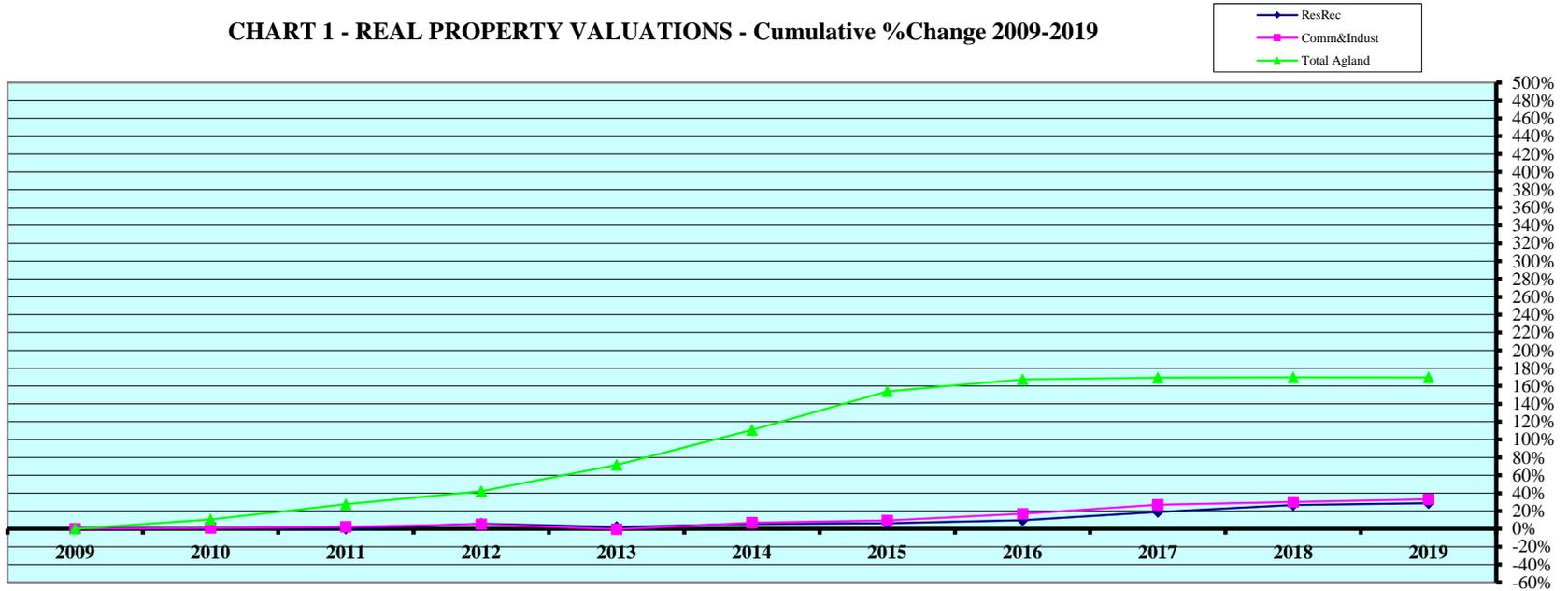
**Legend**

- 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 2009-2019**



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
2009	91,046,240	--	--	--	22,147,875	--	--	--	236,368,790	--	--	--
2010	91,924,030	877,790	0.96%	0.96%	22,343,105	195,230	0.88%	0.88%	260,912,000	24,543,210	10.38%	10.38%
2011	91,118,510	-805,520	-0.88%	0.08%	22,636,555	293,450	1.31%	2.21%	301,521,430	40,609,430	15.56%	27.56%
2012	96,244,200	5,125,690	5.63%	5.71%	23,303,855	667,300	2.95%	5.22%	336,166,340	34,644,910	11.49%	42.22%
2013	92,870,130	-3,374,070	-3.51%	2.00%	22,033,725	-1,270,130	-5.45%	-0.52%	405,414,280	69,247,940	20.60%	71.52%
2014	95,834,920	2,964,790	3.19%	5.26%	23,645,895	1,612,170	7.32%	6.76%	497,926,060	92,511,780	22.82%	110.66%
2015	96,752,360	917,440	0.96%	6.27%	24,233,635	587,740	2.49%	9.42%	600,192,807	102,266,747	20.54%	153.92%
2016	99,728,870	2,976,510	3.08%	9.54%	25,896,973	1,663,338	6.86%	16.93%	631,962,521	31,769,714	5.29%	167.36%
2017	108,242,349	8,513,479	8.54%	18.89%	28,123,066	2,226,093	8.60%	26.98%	636,378,338	4,415,817	0.70%	169.23%
2018	115,463,254	7,220,905	6.67%	26.82%	28,816,747	693,681	2.47%	30.11%	637,018,155	639,817	0.10%	169.50%
2019	117,172,144	1,708,890	1.48%	28.70%	29,477,922	661,175	2.29%	33.10%	637,109,498	91,343	0.01%	169.54%

Rate Annual %chg: Residential & Recreational **2.55%**

Commercial & Industrial **2.90%**

Agricultural Land **10.42%**

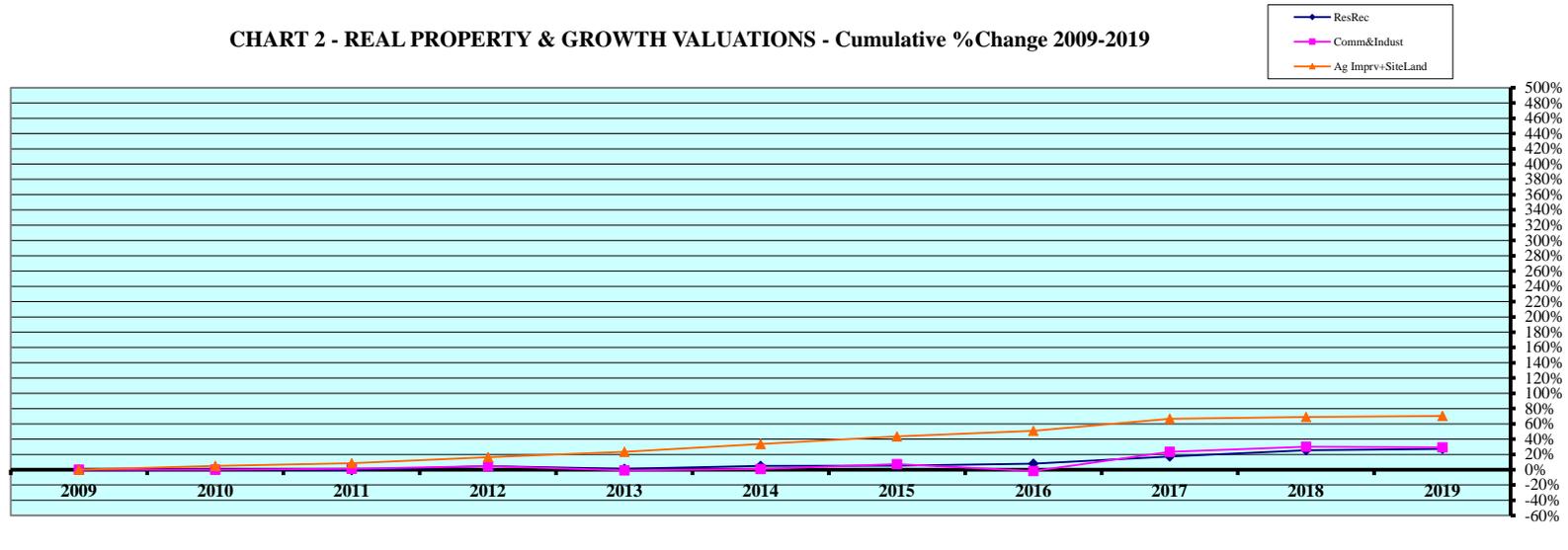
Cnty# **49**  
County **JOHNSON**

**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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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
2009	91,046,240	820,400	0.90%	90,225,840	--	--	22,147,875	12,360	0.06%	22,135,515	--	--
2010	91,924,030	470,690	0.51%	91,453,340	0.45%	0.45%	22,343,105	182,530	0.82%	22,160,575	0.06%	0.06%
2011	91,118,510	580,865	0.64%	90,537,645	-1.51%	-0.56%	22,636,555	219,320	0.97%	22,417,235	0.33%	1.22%
2012	96,244,200	827,860	0.86%	95,416,340	4.72%	4.80%	23,303,855	104,870	0.45%	23,198,985	2.48%	4.75%
2013	92,870,130	629,080	0.68%	92,241,050	-4.16%	1.31%	22,033,725	63,520	0.29%	21,970,205	-5.72%	-0.80%
2014	95,834,920	325,295	0.34%	95,509,625	2.84%	4.90%	23,645,895	1,279,890	5.41%	22,366,005	1.51%	0.98%
2015	96,752,360	1,036,990	1.07%	95,715,370	-0.12%	5.13%	24,233,635	484,350	2.00%	23,749,285	0.44%	7.23%
2016	99,728,870	1,587,029	1.59%	98,141,841	1.44%	7.79%	25,896,973	4,144,902	16.01%	21,752,071	-10.24%	-1.79%
2017	108,242,349	1,618,098	1.49%	106,624,251	6.91%	17.11%	28,123,066	818,510	2.91%	27,304,556	5.44%	23.28%
2018	115,463,254	1,305,387	1.13%	114,157,867	5.47%	25.38%	28,816,747	12,753	0.04%	28,803,994	2.42%	30.05%
2019	117,172,144	1,376,747	1.17%	115,795,397	0.29%	27.18%	29,477,922	824,430	2.80%	28,653,492	-0.57%	29.37%
Rate Ann%chg	2.55%			1.63%			2.90%			C & I w/o growth -0.39%		

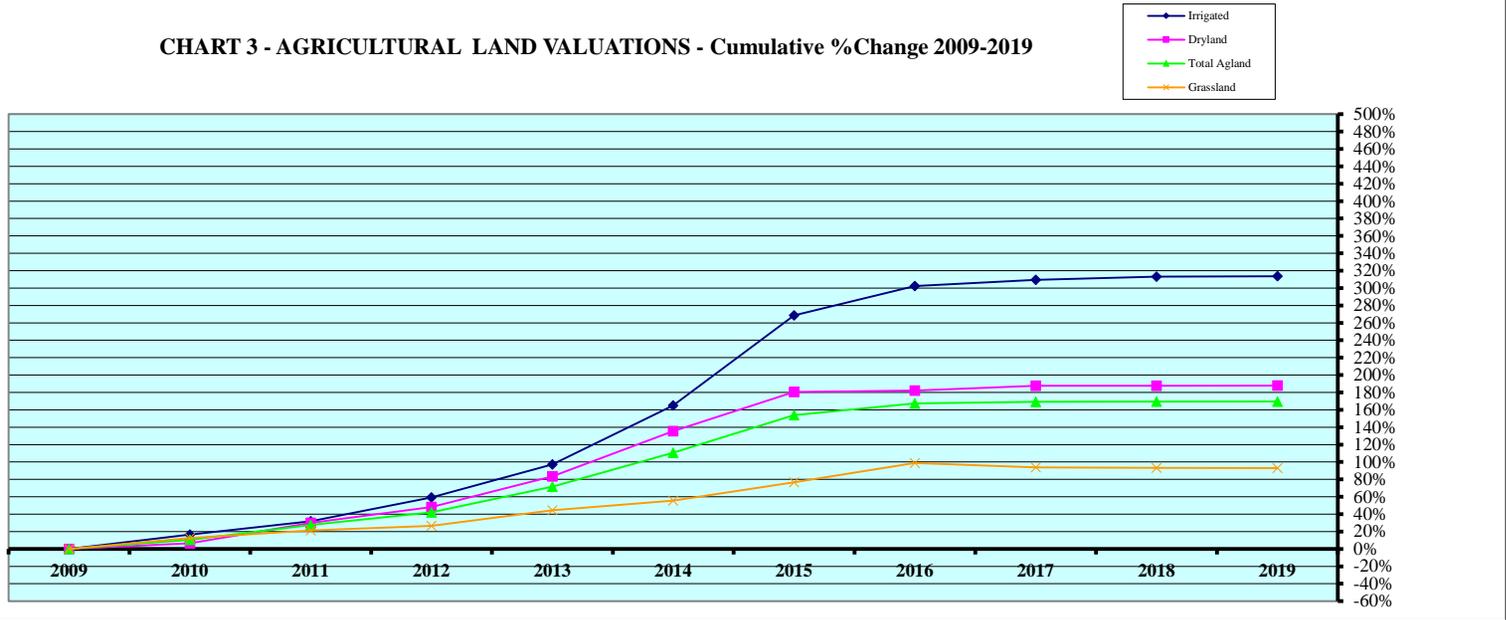
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2009	32,969,050	10,777,880	43,746,930	1,085,320	2.48%	42,661,610	--	
2010	34,256,460	12,777,130	47,033,590	1,163,190	2.47%	45,870,400	4.85%	
2011	35,052,400	13,240,300	48,292,700	823,225	1.70%	47,469,475	0.93%	
2012	38,395,990	15,244,410	53,640,400	2,741,700	5.11%	50,898,700	5.40%	
2013	37,034,810	18,642,870	55,677,680	1,738,140	3.12%	53,939,540	0.56%	
2014	37,060,860	22,274,320	59,335,180	843,530	1.42%	58,491,650	5.05%	
2015	39,921,744	24,964,180	64,885,924	2,040,850	3.15%	62,845,074	5.92%	
2016	41,256,498	25,500,844	66,757,342	761,316	1.14%	65,996,026	1.71%	
2017	46,630,424	28,054,480	74,684,904	1,727,889	2.31%	72,957,015	9.29%	
2018	47,773,174	27,333,708	75,106,882	1,175,242	1.56%	73,931,640	-1.01%	
2019	48,351,187	27,853,403	76,204,590	1,705,441	2.24%	74,499,149	-0.81%	
Rate Ann%chg	3.90%	9.96%	5.71%	Ag Imprv+Site w/o growth		3.19%		

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 49  
County JOHNSON

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	31,397,960	--	--	--	118,211,700	--	--	--	86,509,200	--	--	--
2010	36,571,990	5,174,030	16.48%	16.48%	125,870,020	7,658,320	6.48%	6.48%	97,372,530	10,863,330	12.56%	12.56%
2011	41,407,610	4,835,620	13.22%	31.88%	153,733,520	27,863,500	22.14%	30.05%	104,956,830	7,584,300	7.79%	21.32%
2012	50,017,870	8,610,260	20.79%	59.30%	175,230,080	21,496,560	13.98%	48.23%	109,484,460	4,527,630	4.31%	26.56%
2013	61,925,750	11,907,880	23.81%	97.23%	216,876,720	41,646,640	23.77%	83.46%	125,081,090	15,596,630	14.25%	44.59%
2014	83,195,310	21,269,560	34.35%	164.97%	278,230,980	61,354,260	28.29%	135.37%	134,474,280	9,393,190	7.51%	55.45%
2015	115,751,604	32,556,294	39.13%	268.66%	331,546,310	53,315,330	19.16%	180.47%	152,767,378	18,293,098	13.60%	76.59%
2016	126,353,677	10,602,073	9.16%	302.43%	333,481,089	1,934,779	0.58%	182.10%	172,008,200	19,240,822	12.59%	98.83%
2017	128,541,503	2,187,826	1.73%	309.39%	340,055,594	6,574,505	1.97%	187.67%	167,660,341	-4,347,859	-2.53%	93.81%
2018	129,699,979	1,158,476	0.90%	313.08%	339,924,137	-131,457	-0.04%	187.56%	167,272,321	-388,020	-0.23%	93.36%
2019	129,853,594	153,615	0.12%	313.57%	340,215,475	291,338	0.09%	187.80%	166,917,391	-354,930	-0.21%	92.95%

Rate Ann.%chg: Irrigated  Dryland  Grassland

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
2009	249,930	--	--	--	0	--	--	--	236,368,790	--	--	--
2010	1,091,710	841,780	336.81%	336.81%	5,750	5,750	--	--	260,912,000	24,543,210	10.38%	10.38%
2011	1,422,090	330,380	30.26%	469.00%	1,380	-4,370	-76.00%	--	301,521,430	40,609,430	15.56%	27.56%
2012	1,433,930	11,840	0.83%	473.73%	0	-1,380	-100.00%	--	336,166,340	34,644,910	11.49%	42.22%
2013	1,530,720	96,790	6.75%	512.46%	0	0	--	--	405,414,280	69,247,940	20.60%	71.52%
2014	2,025,490	494,770	32.32%	710.42%	0	0	--	--	497,926,060	92,511,780	22.82%	110.66%
2015	127,515	-1,897,975	-93.70%	-48.98%	0	0	--	--	600,192,807	102,266,747	20.54%	153.92%
2016	119,555	-7,960	-6.24%	-52.16%	0	0	--	--	631,962,521	31,769,714	5.29%	167.36%
2017	120,900	1,345	1.13%	-51.63%	0	0	--	--	636,378,338	4,415,817	0.70%	169.23%
2018	121,718	818	0.68%	-51.30%	0	0	--	--	637,018,155	639,817	0.10%	169.50%
2019	123,038	1,320	1.08%	-50.77%	0	0	--	--	637,109,498	91,343	0.01%	169.54%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

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
2009	31,042,300	15,999	1,940			118,416,290	98,356	1,204			86,572,540	108,829	795		
2010	38,038,430	17,598	2,162	11.40%	11.40%	125,993,180	95,625	1,318	9.44%	9.44%	98,079,290	110,184	890	11.90%	11.90%
2011	41,530,550	17,516	2,371	9.69%	22.20%	153,560,700	95,422	1,609	22.14%	33.67%	106,379,590	110,478	963	8.17%	21.04%
2012	49,743,630	18,940	2,626	10.77%	35.36%	175,877,070	97,839	1,798	11.70%	49.31%	110,718,550	106,548	1,039	7.92%	30.63%
2013	61,947,400	20,013	3,095	17.86%	59.53%	216,855,680	100,135	2,166	20.47%	79.88%	126,509,260	103,043	1,228	18.15%	54.34%
2014	83,535,800	21,654	3,858	24.63%	98.82%	277,971,020	103,113	2,696	24.48%	123.91%	136,514,420	98,312	1,389	13.10%	74.56%
2015	115,008,317	22,737	5,058	31.12%	160.69%	332,354,630	104,684	3,175	17.77%	163.70%	152,302,526	95,863	1,589	14.42%	99.72%
2016	124,741,750	23,771	5,248	3.74%	170.45%	334,411,833	105,463	3,171	-0.12%	163.37%	172,305,853	93,886	1,835	15.52%	130.71%
2017	128,419,029	24,616	5,217	-0.59%	168.87%	337,661,972	106,387	3,174	0.10%	163.62%	169,528,145	92,062	1,841	0.34%	131.49%
2018	128,928,129	24,813	5,196	-0.40%	167.79%	340,449,363	107,344	3,172	-0.07%	163.43%	167,284,924	90,963	1,839	-0.13%	131.18%
2019	129,846,741	25,082	5,177	-0.37%	166.80%	340,213,599	107,227	3,173	0.04%	163.54%	166,963,837	90,808	1,839	-0.02%	131.13%

Rate Annual %chg Average Value/Acre: 10.31%

10.18%

8.74%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2009	249,930	1,618	155			0	0				236,281,060	224,801	1,051		
2010	69,210	923	75	-51.47%	-51.47%	0	0				262,180,110	224,329	1,169	11.19%	11.19%
2011	69,220	923	75	0.01%	-51.46%	0	0	0			301,540,060	224,339	1,344	15.01%	27.88%
2012	69,640	929	75	0.00%	-51.46%	0	0				336,408,890	224,256	1,500	11.61%	42.72%
2013	91,970	919	100	33.42%	-35.24%	0	0				405,404,310	224,110	1,809	20.59%	72.11%
2014	118,810	915	130	29.80%	-15.94%	0	0				498,140,050	223,993	2,224	22.94%	111.59%
2015	131,084	937	140	7.67%	-9.50%	0	0				599,796,557	224,221	2,675	20.28%	154.51%
2016	119,412	918	130	-7.03%	-15.86%	0	0				631,578,848	224,038	2,819	5.38%	168.21%
2017	119,675	920	130	0.00%	-15.86%	0	0				635,728,821	223,985	2,838	0.68%	170.04%
2018	121,698	936	130	0.00%	-15.86%	0	0				636,784,114	224,056	2,842	0.13%	170.40%
2019	123,035	946	130	0.00%	-15.86%	0	0				637,147,212	224,064	2,844	0.05%	170.54%

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JOHNSON

Rate Annual %chg Average Value/Acre: 10.46%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,375</b>	<b>Value : 898,374,217</b>	<b>Growth 2,178,614</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>	145	756,941	21	248,382	11	315,361	177	1,320,684	
<b>02. Res Improve Land</b>	1,162	7,906,280	58	1,933,399	303	11,924,667	1,523	21,764,346	
<b>03. Res Improvements</b>	1,183	57,604,928	58	7,186,909	314	37,911,150	1,555	102,702,987	
<b>04. Res Total</b>	1,328	66,268,149	79	9,368,690	325	50,151,178	1,732	125,788,017	1,060,883
<b>% of Res Total</b>	76.67	52.68	4.56	7.45	18.76	39.87	39.59	14.00	48.70
<b>05. Com UnImp Land</b>	34	529,409	2	18,000	3	161,980	39	709,389	
<b>06. Com Improve Land</b>	239	2,189,872	5	210,405	12	1,608,700	256	4,008,977	
<b>07. Com Improvements</b>	243	20,789,330	6	585,885	14	8,957,626	263	30,332,841	
<b>08. Com Total</b>	277	23,508,611	8	814,290	17	10,728,306	302	35,051,207	380,005
<b>% of Com Total</b>	91.72	67.07	2.65	2.32	5.63	30.61	6.90	3.90	17.44
<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	4,554,200	0	0	0	0	3	4,554,200	
<b>12. Ind Total</b>	3	4,656,067	0	0	0	0	3	4,656,067	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.52	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	1	176,760	1	176,760	
<b>14. Rec Improve Land</b>	0	0	0	0	1	165,000	1	165,000	
<b>15. Rec Improvements</b>	0	0	0	0	1	2,200	1	2,200	
<b>16. Rec Total</b>	0	0	0	0	2	343,960	2	343,960	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.04	0.00
<b>Res &amp; Rec Total</b>	1,328	66,268,149	79	9,368,690	327	50,495,138	1,734	126,131,977	1,060,883
<b>% of Res &amp; Rec Total</b>	76.59	52.54	4.56	7.43	18.86	40.03	39.63	14.04	48.70
<b>Com &amp; Ind Total</b>	280	28,164,678	8	814,290	17	10,728,306	305	39,707,274	380,005
<b>% of Com &amp; Ind Total</b>	91.80	70.93	2.62	2.05	5.57	27.02	6.97	4.42	17.44
<b>17. Taxable Total</b>	1,608	94,432,827	87	10,182,980	344	61,223,444	2,039	165,839,251	1,440,888
<b>% of Taxable Total</b>	78.86	56.94	4.27	6.14	16.87	36.92	46.61	18.46	66.14

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	10	36,000	584,875	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	10	36,000	584,875
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				10	36,000	584,875

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	185	73	256	514

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	48	592,276	157	32,067,955	1,344	381,914,257	1,549	414,574,488
28. Ag-Improved Land	4	62,402	63	17,551,443	698	239,019,838	765	256,633,683
29. Ag Improvements	4	82,367	63	4,378,854	720	56,865,574	787	61,326,795

30. Ag Total					2,336	732,534,966
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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	25	26.00	499,000	
33. HomeSite Improvements	0	0.00	0	25	0.00	3,457,271	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.87	4,785	30	32.35	369,055	
36. FarmSite Improv Land	4	5.54	49,190	58	160.40	1,047,820	
37. FarmSite Improvements	4	0.00	82,367	62	0.00	921,583	
38. FarmSite Total							
39. Road & Ditches	0	1.61	0	0	261.96	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	1	1.00	17,500	1	1.00	17,500	
32. HomeSite Improv Land	428	435.58	7,844,330	453	461.58	8,343,330	
33. HomeSite Improvements	419	0.00	42,619,954	444	0.00	46,077,225	500,412
34. HomeSite Total				<b>445</b>	<b>462.58</b>	<b>54,438,055</b>	
35. FarmSite UnImp Land	262	311.56	3,443,905	293	344.78	3,817,745	
36. FarmSite Improv Land	650	1,767.41	10,870,540	712	1,933.35	11,967,550	
37. FarmSite Improvements	700	0.00	14,245,620	766	0.00	15,249,570	237,314
38. FarmSite Total				<b>1,059</b>	<b>2,278.13</b>	<b>31,034,865</b>	
39. Road & Ditches	0	4,334.63	0	0	4,598.20	0	
40. Other- Non Ag Use	0	108.37	130,044	0	108.37	130,044	
41. Total Section VI				<b>1,504</b>	<b>7,447.28</b>	<b>85,602,964</b>	<b>737,726</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	20	2,027.46	4,428,421	20	2,027.46	4,428,421

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	3,053.70	11.99%	20,917,894	15.69%	6,850.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,187.20	24.30%	37,741,920	28.30%	6,100.00
48. 2A	9,914.51	38.93%	53,454,984	40.09%	5,391.59
49. 3A1	29.31	0.12%	105,516	0.08%	3,600.00
50. 3A	2,849.79	11.19%	10,204,740	7.65%	3,580.87
51. 4A1	2,589.41	10.17%	8,544,877	6.41%	3,299.93
52. 4A	840.64	3.30%	2,370,603	1.78%	2,820.00
53. Total	25,464.56	100.00%	133,340,534	100.00%	5,236.32
<b>Dry</b>					
54. 1D1	2,548.96	2.38%	11,342,964	3.41%	4,450.04
55. 1D	5,157.32	4.82%	20,629,280	6.20%	4,000.00
56. 2D1	18,626.21	17.40%	67,986,252	20.44%	3,650.03
57. 2D	41,077.29	38.38%	135,555,057	40.76%	3,300.00
58. 3D1	750.82	0.70%	2,177,378	0.65%	2,900.00
59. 3D	20,480.56	19.13%	53,225,763	16.00%	2,598.84
60. 4D1	12,855.03	12.01%	30,852,072	9.28%	2,400.00
61. 4D	5,542.69	5.18%	10,808,563	3.25%	1,950.06
62. Total	107,038.88	100.00%	332,577,329	100.00%	3,107.07
<b>Grass</b>					
63. 1G1	58,214.99	64.26%	125,557,896	69.41%	2,156.80
64. 1G	16,284.93	17.97%	30,171,394	16.68%	1,852.72
65. 2G1	9,190.87	10.14%	15,580,975	8.61%	1,695.27
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,274.96	5.82%	6,965,441	3.85%	1,320.47
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,624.62	1.79%	2,600,578	1.44%	1,600.73
70. 4G	8.76	0.01%	14,016	0.01%	1,600.00
71. Total	90,599.13	100.00%	180,890,300	100.00%	1,996.60
<b>Irrigated Total</b>					
	25,464.56	11.37%	133,340,534	20.61%	5,236.32
<b>Dry Total</b>					
	107,038.88	47.77%	332,577,329	51.41%	3,107.07
<b>Grass Total</b>					
	90,599.13	40.44%	180,890,300	27.96%	1,996.60
72. Waste	952.52	0.43%	123,839	0.02%	130.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	426.05	0.19%	0	0.00%	0.00
75. Market Area Total	224,055.09	100.00%	646,932,002	100.00%	2,887.38

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1.08	7,128	2,566.65	14,491,889	22,896.83	118,841,517	25,464.56	133,340,534
<b>77. Dry Land</b>	132.28	464,258	6,769.97	22,264,535	100,136.63	309,848,536	107,038.88	332,577,329
<b>78. Grass</b>	69.62	129,288	5,736.56	10,920,010	84,792.95	169,841,002	90,599.13	180,890,300
<b>79. Waste</b>	0.22	29	208.36	27,089	743.94	96,721	952.52	123,839
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	426.05	0	426.05	0
<b>82. Total</b>	<b>203.20</b>	<b>600,703</b>	<b>15,281.54</b>	<b>47,703,523</b>	<b>208,570.35</b>	<b>598,627,776</b>	<b>224,055.09</b>	<b>646,932,002</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	25,464.56	11.37%	133,340,534	20.61%	5,236.32
<b>Dry Land</b>	107,038.88	47.77%	332,577,329	51.41%	3,107.07
<b>Grass</b>	90,599.13	40.44%	180,890,300	27.96%	1,996.60
<b>Waste</b>	952.52	0.43%	123,839	0.02%	130.01
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	426.05	0.19%	0	0.00%	0.00
<b>Total</b>	<b>224,055.09</b>	<b>100.00%</b>	<b>646,932,002</b>	<b>100.00%</b>	<b>2,887.38</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 Cook - R	12	45,424	156	948,793	156	5,623,866	168	6,618,083	22,147
83.2 Crab Orchard - R	17	16,089	38	33,727	38	413,125	55	462,941	0
83.3 Elk Creek - R	15	12,992	64	79,063	64	1,062,599	79	1,154,654	0
83.4 Recreational	1	176,760	1	165,000	1	2,200	2	343,960	0
83.5 Rural - Mh	0	0	11	526,101	16	722,793	16	1,248,894	0
83.6 Rural - R	34	571,139	335	13,302,325	340	43,751,863	374	57,625,327	621,959
83.7 St Mary - R	2	1,451	17	79,825	18	646,049	20	727,325	250
83.8 Sterling - R	29	168,896	217	2,271,815	217	14,617,795	246	17,058,506	324,615
83.9 Tecumseh - R	68	504,693	685	4,522,697	706	35,864,897	774	40,892,287	91,912
84 Residential Total	178	1,497,444	1,524	21,929,346	1,556	102,705,187	1,734	126,131,977	1,060,883

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Cook - C	2	4,538	26	131,327	27	758,731	29	894,596	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	553,847	26	580,120	0
85.4	Rural - C	1	18,000	6	847,873	6	3,483,731	7	4,349,604	0
85.5	Rural Hwy - C	3	161,200	8	961,716	9	5,602,470	12	6,725,386	0
85.6	St Mary - C	1	780	3	9,516	4	442,366	5	452,662	0
85.7	Sterling - C	10	43,434	48	237,342	50	4,291,534	60	4,572,310	323,269
85.8	Sterling Hwy - C	1	7,926	0	0	0	0	1	7,926	0
85.9	Tecumseh - C	12	137,572	113	1,030,353	114	14,342,061	126	15,509,986	56,736
85.10	Tecumseh Hwy - C	5	331,182	31	870,235	31	5,400,868	36	6,602,285	0
86	Commercial Total	39	709,389	259	4,110,844	266	34,887,041	305	39,707,274	380,005

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	40,647.32	64.59%	88,160,882	69.16%	2,168.92
88. 1G	11,872.47	18.87%	22,201,610	17.42%	1,870.01
89. 2G1	6,528.64	10.37%	10,907,527	8.56%	1,670.72
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,259.68	3.59%	3,615,488	2.84%	1,600.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,613.97	2.56%	2,582,352	2.03%	1,600.00
94. 4G	8.76	0.01%	14,016	0.01%	1,600.00
95. Total	62,930.84	100.00%	127,481,875	100.00%	2,025.75
<b>CRP</b>					
96. 1C1	10,226.09	74.51%	26,386,079	77.05%	2,580.27
97. 1C	1,792.34	13.06%	4,301,616	12.56%	2,400.00
98. 2C1	1,649.03	12.02%	3,456,547	10.09%	2,096.11
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	47.35	0.35%	85,230	0.25%	1,800.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	9.47	0.07%	17,046	0.05%	1,800.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	13,724.28	100.00%	34,246,518	100.00%	2,495.32
<b>Timber</b>					
105. 1T1	7,341.58	52.65%	11,010,935	57.46%	1,499.80
106. 1T	2,620.12	18.79%	3,668,168	19.14%	1,400.00
107. 2T1	1,013.20	7.27%	1,216,901	6.35%	1,201.05
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	2,967.93	21.28%	3,264,723	17.04%	1,100.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1.18	0.01%	1,180	0.01%	1,000.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	13,944.01	100.00%	19,161,907	100.00%	1,374.20
<hr/>					
Grass Total	62,930.84	69.46%	127,481,875	70.47%	2,025.75
CRP Total	13,724.28	15.15%	34,246,518	18.93%	2,495.32
Timber Total	13,944.01	15.39%	19,161,907	10.59%	1,374.20
<hr/>					
114. Market Area Total	90,599.13	100.00%	180,890,300	100.00%	1,996.60

**2020 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

49 Johnson

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	116,932,852	125,788,017	8,855,165	7.57%	1,060,883	6.67%
02. Recreational	239,292	343,960	104,668	43.74%	0	43.74%
03. Ag-Homesite Land, Ag-Res Dwelling	48,351,187	54,438,055	6,086,868	12.59%	500,412	11.55%
<b>04. Total Residential (sum lines 1-3)</b>	<b>165,523,331</b>	<b>180,570,032</b>	<b>15,046,701</b>	<b>9.09%</b>	<b>1,561,295</b>	<b>8.15%</b>
05. Commercial	24,989,224	35,051,207	10,061,983	40.27%	380,005	38.74%
06. Industrial	4,488,698	4,656,067	167,369	3.73%	0	3.73%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>29,477,922</b>	<b>39,707,274</b>	<b>10,229,352</b>	<b>34.70%</b>	<b>380,005</b>	<b>33.41%</b>
08. Ag-Farmsite Land, Outbuildings	27,723,359	31,034,865	3,311,506	11.94%	237,314	11.09%
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>27,853,403</b>	<b>31,164,909</b>	<b>3,311,506</b>	<b>11.89%</b>	<b>237,314</b>	<b>11.04%</b>
12. Irrigated	129,853,594	133,340,534	3,486,940	2.69%		
13. Dryland	340,215,475	332,577,329	-7,638,146	-2.25%		
14. Grassland	166,917,391	180,890,300	13,972,909	8.37%		
15. Wasteland	123,038	123,839	801	0.65%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>637,109,498</b>	<b>646,932,002</b>	<b>9,822,504</b>	<b>1.54%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>859,964,154</b>	<b>898,374,217</b>	<b>38,410,063</b>	<b>4.47%</b>	<b>2,178,614</b>	<b>4.21%</b>

## 2020 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>
	\$173,822
<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>
	\$49,375
<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>
	\$28,035 - 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>
	\$2,350
<b>12.</b>	<b>Other miscellaneous funds:</b>
	No other.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$281.41

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	VCS by Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Are cadastral maps currently being used?</b>
	We use GIS mapping to show ownership.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	gWorks
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://johnson.assessor.gworks.com/">http://johnson.assessor.gworks.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Deputy
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Satellite
9.	<b>When was the aerial imagery last updated?</b>
	2018
10.	<b>Personal Property software:</b>
	Vanguard

## 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>
	Tax Valuation, Inc. for all commercial 2019.
<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>Does the county employ outside help for appraisal or listing services?</b>
	Yes
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<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>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2020 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 - Located in southern part of County just off highway 50. Limited commercial - bank, bar, elevator, service station. 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 - Township 4 -5-6 Acreages</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Rural farm homes and 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 - Located in southern part of County just off highway 50. Limited commercial - bank, bar, elevator, service station. No school.	6	Sterling - K-12 School, limited retail - bank, bar, lumberyard, repair, gas/conv, located on Highway 41	9	Rural residential - Township 4 -5-6 Acreages	AG	Rural farm homes and outbuildings are valued at the same time as the rural residential
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9	Rural residential - Township 4 -5-6 Acreages														
AG	Rural farm homes and 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 county relies on RCNLD (replacement cost new less depreciation) the county determines an economic depreciation based on sales for each valuation group.														
<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>														
	CAMA physical depreciation tables were adjusted from local market study(ies) and an economic adjustment for each valuation group may be applied.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>														
	They are adjusted by a Map Factor as each valuation group is reviewed.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	The County uses a market based value on a per square foot basis.														
<b>7.</b>	<b>How are rural residential site values developed?</b>														
	The current assessor utilizes the prior assessor's site study to value rural sites. Thus, the home site is at \$10,000, the farm site is \$4,000.														
<b>8.</b>	<b>Are there form 191 applications on file?</b>														
	No														

9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																							
	The county received one application to combine 39 lots into one parcel. Presently the county is looking at a discounted cash flow analysis on the combined parcels with the limited information that was provided with the application.																																							
10.	<table border="1" data-bbox="203 1102 1485 1312"> <thead> <tr> <th data-bbox="203 1102 365 1186"><u>Valuation Group</u></th> <th data-bbox="365 1102 649 1186"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 1102 901 1186"><u>Date of Costing</u></th> <th data-bbox="901 1102 1177 1186"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 1102 1485 1186"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 1186 365 1239">1</td> <td data-bbox="365 1186 649 1239">2019</td> <td data-bbox="649 1186 901 1239">2008</td> <td data-bbox="901 1186 1177 1239">2017</td> <td data-bbox="1177 1186 1485 1239">2017</td> </tr> <tr> <td data-bbox="203 1239 365 1291">2</td> <td data-bbox="365 1239 649 1291">2019</td> <td data-bbox="649 1239 901 1291">2008</td> <td data-bbox="901 1239 1177 1291">2019</td> <td data-bbox="1177 1239 1485 1291">2019</td> </tr> <tr> <td data-bbox="203 1291 365 1344">4</td> <td data-bbox="365 1291 649 1344">2019</td> <td data-bbox="649 1291 901 1344">2008</td> <td data-bbox="901 1291 1177 1344">2016</td> <td data-bbox="1177 1291 1485 1344">2016</td> </tr> <tr> <td data-bbox="203 1344 365 1396">6</td> <td data-bbox="365 1344 649 1396">2019</td> <td data-bbox="649 1344 901 1396">2008</td> <td data-bbox="901 1344 1177 1396">2019</td> <td data-bbox="1177 1344 1485 1396">2019</td> </tr> <tr> <td data-bbox="203 1396 365 1449">9</td> <td data-bbox="365 1396 649 1449">2019</td> <td data-bbox="649 1396 901 1449">2008</td> <td data-bbox="901 1396 1177 1449">2015</td> <td data-bbox="1177 1396 1485 1449">2015</td> </tr> <tr> <td data-bbox="203 1449 365 1501">AG</td> <td data-bbox="365 1449 649 1501">2019</td> <td data-bbox="649 1449 901 1501">2008</td> <td data-bbox="901 1449 1177 1501">2016</td> <td data-bbox="1177 1449 1485 1501">2016</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	2008	2017	2017	2	2019	2008	2019	2019	4	2019	2008	2016	2016	6	2019	2008	2019	2019	9	2019	2008	2015	2015	AG	2019	2008	2016	2016
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6	2019	2008	2019	2019																																				
9	2019	2008	2015	2015																																				
AG	2019	2008	2016	2016																																				
	The County maintains that the groupings are tied to amenities available in the communities and the appraisal cycle the county has. Each valuation group is analyzed separately and they tend to have their own unique markets. The county has updated costs in the transition to the Vanguard appraisal system; The costs are based on the Vanguard manual update for 2008. Adjustments for assessor locations are applied by a factor using the base year of 2008.																																							

## 2020 Commercial Assessment Survey for Johnson County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Tax Valuation, Inc.													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</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="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The entire County is considered as one valuation group.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	The entire County is considered as one valuation group.						
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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 relies on 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 relies on 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>													
	Tax Valuation, Inc. created depreciation table based on sales.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	No, there is only one grouping used for the entire County for commercial & economic depreciation is applied based on 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</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</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</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.													

## 2020 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;">2016</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.	2016
<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.	2016					
	The entire county is considered as one market area.						
<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><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>						
	None						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	None						
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>						

<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	None. All land is valued as it is currently used.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	None recognized.
<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 2020:**

### **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 2020.
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, 2020.
3. 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 2020.

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, 2020.

### **BUDGET REQUEST FOR 2019-2020:**

Requested budget of \$173,822 is needed to:

1. Complete pickup work for new improvements or improvement changes made throughout county in all classes, including funds to pay contract for complete scheduled re-appraisal of all commercial property in Johnson County as required by Sec. 77-1311.03, R.R.S. Nebr.

### **Tax Year 2021:**

#### **Residential—**

1. Re-appraisal of rural residential property in Township 6, including all related improvements associated with the main improvement, to include all rural buildings whether agricultural or non-agricultural in use, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2021.
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, 2021.
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, 2021.
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, 2021.

**Tax Year 2022:**

**Residential—**

1. Re-appraisal of rural residential property in Township 5, including all related improvements associated with the main improvement, to include all rural buildings whether agricultural or non-agricultural in use, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2022.
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, 2022.
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, 2022.

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, 2022.

Date: June 14, 2019

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Terry Keebler  
Johnson County Assessor

**UPDATE FOLLOWING August 6, 2019, office budget hearing, and September 3, 2019, ADOPTION OF 2019-2020 BUDGET:**

**Changes made to requested budget: None**

Date: October 30, 2019

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Terry Keebler  
Johnson County Assessor