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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

JOHNSON COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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

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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The 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 PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land 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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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:

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

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

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

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

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

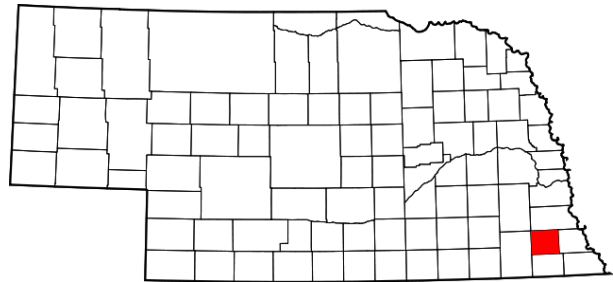
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

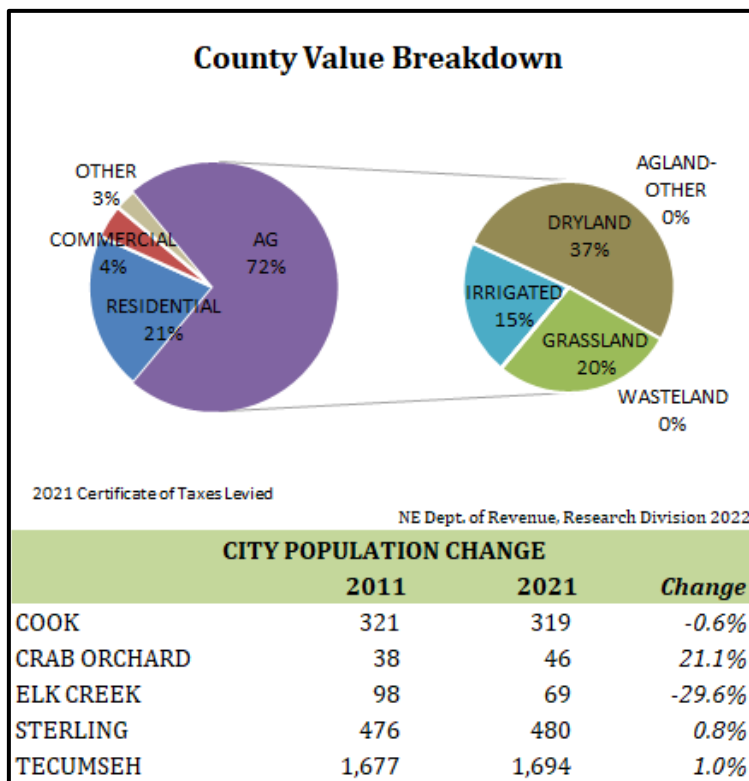
**Further information may be found in Exhibit 94*

County Overview

With a total area of 376 square miles, Johnson County has 5,290 residents, per the Census Bureau Quick Facts for 2020, a slight population increase from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$92,659(2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Johnson County are located in and around the county seat of Tecumseh, although there is limited commercial activity. According to the latest U.S. Census Bureau, there are 112 employer establishments with total employment of 863, for a 6% overall decrease in employment since 2019.



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).

2022 Residential Correlation for Johnson County

Assessment Actions

The Johnson County Assessor conducted a field review of all rural property in Township 5, including St. Mary and Vesta, with all new pictures taken of all buildings. St. Mary, an unincorporated village, was moved into the rural residential subclass. The assessor also reclassified more parcels to recreational after county wide review.

The county assessor also reviewed sales statistics on all valuation groups and adjusted where necessary to be within range. Value adjustments were done in Valuation Group 2, and Valuation Group 6, with increases of 48% and 17.5% respectively.

The remainder of the residential class of property had routine maintenance only, the pick-up work was completed.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. Johnson county sales usability rate of 60% is below the state average; however, review of qualified and non-qualified sales rosters supports that arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Johnson County identifies five separate residential valuation groups. Vacant land and the land to building ratio is within a normal range.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county has kept up the review and inspection of all properties within the required six years. Rural Residential was inspected in 2021. A systematic plan is in place to maintain compliance.

The appraisal tables are reviewed to be sure they are current. The county updated costing countywide in keeping with the six-year inspection and review cycle. Land tables are updated as each valuation group is reviewed and inspected. Currently 2019 to 2020 depreciation tables are studied each year for any adjustments.

The county assessor has not submitted a written valuation methodology, but is encouraged to do so.

2022 Residential Correlation for Johnson County

Description of Analysis

The residential class is analyzed utilizing five valuation groups that are primarily based on the assessor locations within the county.

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

Two of three measures of central tendency are within the acceptable range; the weighted mean is low, and the qualitative statistical measures are outside the ranges recommended by IAAO.

Review of the valuation group substratum indicates that all valuation groups with a reliable number of sales are within the acceptable range. Valuation Group 1 contains both the largest number of sales and the largest amount of dispersion and contains six of the seven extreme low dollar sales that exist in the residential statistics. Removal of the low dollar sales does take Tecumseh, and therefore the entire residential class slightly outside of the acceptable range, and accounts for the majority of the regressive pattern found in the overall statistics. Review of the County's three-year plan indicates that Tecumseh is not due for reappraisal until 2024, based on the statistics at the very low end of the range; the county may need to escalate the reappraisal plan. A substat of Valuation Group 1 can be found in the appendix of this report.

Valuation Group 4 has an insufficient number of sales for measurement; while the median is low, the measures of central tendency show little correlation. The county assessor has noted that this valuation group will be looked at specifically during inspections that are slated for next year's review.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report CTL) indicates that the population changed in a similar manner to the sales. The changes are reflective of the stated assessment actions.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices indicates the assessments in Johnson County are uniform and proportionate across the residential class of property. The valuation group is subject to the same appraisal techniques as the acceptable valuation groups and is believed to be at an acceptable level of value.

2022 Residential Correlation for Johnson County

The quality of assessment for the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	62	92.49	99.39	87.81	29.54	113.19
2	12	94.42	104.83	97.34	20.85	107.69
4	5	80.89	88.82	94.12	11.26	94.37
6	18	93.26	89.34	84.07	23.48	106.27
9	17	92.77	90.22	83.60	18.36	107.92
<u>ALL</u>	<u>114</u>	92.55	96.54	86.99	25.35	110.98

Level of Value

Based on analysis of all available information, the level of value for the residential property in Johnson County is 93%.

2022 Commercial Correlation for Johnson County

Assessment Actions

Preliminary statistics showed that commercial assessments were above the acceptable range, so map factors were adjusted down by 6% to get within range. Commercial grain bins were equalized with all others in the county. Poultry houses and large swine operations were reclassified from commercial to agricultural. Drive-by reviews, physical inspections and aerial imagery are utilized to assist in their rural commercial reviews. All pick-up work was completed.

Assessment Practice Review

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

A review of the valuation groups shows that the commercial class contains one valuation group. The county's sales and verification processes are reviewed. All arm's-length transactions have been made available for measurement purposes. The usability rate for the commercial class is near the statewide average.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current appraisal tables show that cost tables are dated 2019 based on the last inspection dates. Lot values and depreciation are also dated 2019.

Regarding the use of the three approaches to value, when information is received regarding income, the county assessor will use the income approach to value those properties. All other commercial properties are valued using the cost approach, using the Computer-Assisted Mass Appraisal (CAMA) cost tables. Depreciation is market-derived, and depreciation tables are updated when the valuation group is physically reviewed.

Description of Analysis

The county assessor has one valuation group assigned for the commercial class.

There were 24 sales in the commercial class of property, the median is within the acceptable range, but the weighted mean is low, and the mean is high. The COD is within the prescribed parameters and the PRD is high and is impacted by outliers as the sales price substratum does not indicate a clearly regressive pattern in the assessments. Review of the sale price substratum indicates that when four extreme low dollar sales are removed from the sample, the qualitative measures improve significantly, while the median drops only two percentage points.

2022 Commercial Correlation for Johnson County

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000						
Less Than	15,000	4	102.09	124.59	116.33	37.68	107.10
Less Than	30,000	9	101.13	112.24	105.93	21.16	105.96
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	24	96.63	101.16	90.97	20.26	111.20
Greater Than	14,999	20	94.77	96.47	90.60	16.17	106.48
Greater Than	29,999	15	92.35	94.51	89.92	18.67	105.10

Since the median does fluctuate inside the acceptable range as outliers are removed; the median will not be used to represent the level of value of the class; however, the analysis does suggest that an acceptable level of value has been achieved.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) support that these values were applied uniformly to the commercial class and accurately reflect the assessment actions reported by the County Assessor. The abstract reflects a decrease in value from the commercial class to the agricultural class of approximately \$7.5 million; this was a result of the reclassification of poultry barns and some large swine operations from commercial parcels to agricultural parcels.

Equalization and Quality of Assessment

The only valuation group, Valuation Group1, is within the acceptable range. The assessment practices of the county assessor and evaluation of the general movement of assessed values relative to the market indicate that the values are uniform. The Johnson County Assessor complies with generally accepted mass appraisal techniques.

Level of Value

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

2022 Agricultural Correlation for Johnson County

Assessment Actions

Land use countywide was reviewed and agricultural improvements were inspected. Multiple parcels were reclassified from agricultural land to recreational property.

Preliminary statistics indicated that grassland was too low, it was increased 8%. Irrigated land on good soil was too high and was decreased approximately 4%. Pick-up work was completed.

Assessment Practice Review

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

Sales verification and qualification processes were one aspect that were reviewed. The usability rate was lower than what has been typical for the agricultural class across the state. Review of the sales rosters and comments indicate that a majority of sales that were non-qualified were between family members, partial transfers, gifts, same ownership, adjacent ownership, and court decrees. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement.

Market areas are also examined. Johnson County currently has only one agricultural market area. The county assessor reviewed and updated intensive use values for the 2021 assessment year. Farm home sites and rural acreages in the county are valued the same. Rural farm homes and outbuildings are valued at the same time as the rural residential. There are no special value applications on file.

Frequency of the six-year inspection and review cycle was also examined. Both land use and agricultural improvements were inspected this year.

The county assessor does not have a written valuation methodology

Description of Analysis

Johnson County has one market area for its agricultural class of parcels. All three measures of central tendency are within the acceptable range. The COD is low enough to support the use of the median as an indicator of the level of value. All subclasses with an adequate number of sales have medians within the range.

Further analysis was conducted on the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. The dryland and grassland subclasses have all three measures of central tendency are within the acceptable range as well as the COD. There are no irrigated land sales, but the average acre comparison chart displays that the values assigned by the county assessor are comparable to the adjoining counties suggesting that values are equalized.

2022 Agricultural Correlation for Johnson County

The 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) supports the reported action of the county assessor. Agricultural farmsite land and outbuildings show an 18% increase; this is attributable to the reclassification of intensive use parcels from commercial to agricultural and does not reflect a valuation change.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential properties across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that the Johnson County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Johnson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Dry </u>						
County	22	68.68	70.72	68.09	13.32	103.86
1	22	68.68	70.72	68.09	13.32	103.86
<u> Grass </u>						
County	13	69.08	73.70	71.04	15.32	103.74
1	13	69.08	73.70	71.04	15.32	103.74
<u> ALL </u>						
	53	70.26	72.20	69.63	12.89	103.69

Level of Value

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

2022 Opinions of the Property Tax Administrator for Johnson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	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, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Johnson County

Residential Real Property - Current

Number of Sales	114	Median	92.55
Total Sales Price	\$11,085,550	Mean	96.54
Total Adj. Sales Price	\$11,085,550	Wgt. Mean	86.99
Total Assessed Value	\$9,643,502	Average Assessed Value of the Base	\$81,674
Avg. Adj. Sales Price	\$97,242	Avg. Assessed Value	\$84,592

Confidence Interval - Current

95% Median C.I	87.39 to 97.97
95% Wgt. Mean C.I	82.44 to 91.55
95% Mean C.I	90.06 to 103.02
% of Value of the Class of all Real Property Value in the County	15.60
% of Records Sold in the Study Period	6.54
% of Value Sold in the Study Period	6.78

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	96	93	93.31
2020	92	97	96.61
2019	81	97	96.93
2018	67	97	97.31

2022 Commission Summary for Johnson County

Commercial Real Property - Current

Number of Sales	24	Median	96.63
Total Sales Price	\$2,124,840	Mean	101.16
Total Adj. Sales Price	\$2,124,840	Wgt. Mean	90.97
Total Assessed Value	\$1,932,861	Average Assessed Value of the Base	\$104,310
Avg. Adj. Sales Price	\$88,535	Avg. Assessed Value	\$80,536

Confidence Interval - Current

95% Median C.I	85.90 to 106.62
95% Wgt. Mean C.I	83.15 to 98.78
95% Mean C.I	87.46 to 114.86
% of Value of the Class of all Real Property Value in the County	3.45
% of Records Sold in the Study Period	7.95
% of Value Sold in the Study Period	6.14

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	26	100	100.71
2020	17	100	99.16
2019	14	100	100.79
2018	11	100	126.62

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RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 114
Total Sales Price : 11,085,550
Total Adj. Sales Price : 11,085,550
Total Assessed Value : 9,643,502
Avg. Adj. Sales Price : 97,242
Avg. Assessed Value : 84,592

MEDIAN : 93
WGT. MEAN : 87
MEAN : 97
COD : 25.35
PRD : 110.98

COV : 36.55
STD : 35.29
Avg. Abs. Dev : 23.46
MAX Sales Ratio : 276.47
MIN Sales Ratio : 46.07

95% Median C.I. : 87.39 to 97.97
95% Wgt. Mean C.I. : 82.44 to 91.55
95% Mean C.I. : 90.06 to 103.02

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	11	106.34	101.58	94.42	10.27	107.58	49.13	124.91	93.22 to 112.00	74,636	70,471
01-JAN-20 To 31-MAR-20	6	96.83	96.98	89.23	25.25	108.69	54.03	131.75	54.03 to 131.75	132,833	118,531
01-APR-20 To 30-JUN-20	15	78.63	80.82	75.61	22.49	106.89	48.04	138.33	63.95 to 89.58	117,663	88,964
01-JUL-20 To 30-SEP-20	22	96.47	97.81	95.17	20.73	102.77	54.91	153.18	83.40 to 109.34	108,955	103,690
01-OCT-20 To 31-DEC-20	17	92.77	92.48	86.18	15.40	107.31	58.13	155.28	78.12 to 103.20	112,606	97,045
01-JAN-21 To 31-MAR-21	14	92.61	112.73	94.56	35.44	119.22	58.08	237.00	80.49 to 131.91	70,486	66,653
01-APR-21 To 30-JUN-21	16	92.02	107.79	94.22	31.49	114.40	52.60	276.47	80.89 to 120.82	63,125	59,476
01-JUL-21 To 30-SEP-21	13	62.63	82.14	72.21	42.31	113.75	46.07	139.33	54.53 to 118.37	107,269	77,461
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	54	94.09	93.76	88.27	21.88	106.22	48.04	153.18	85.40 to 105.09	107,036	94,481
01-OCT-20 To 30-SEP-21	60	90.60	99.05	85.60	28.66	115.71	46.07	276.47	84.00 to 98.04	88,427	75,692
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	60	90.22	91.97	86.95	21.55	105.77	48.04	155.28	83.10 to 98.04	114,554	99,610
<u>ALL</u>	114	92.55	96.54	86.99	25.35	110.98	46.07	276.47	87.39 to 97.97	97,242	84,592

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	62	92.49	99.39	87.81	29.54	113.19	46.07	276.47	85.89 to 100.10	72,180	63,384
2	12	94.42	104.83	97.34	20.85	107.69	73.98	153.18	82.11 to 130.36	92,917	90,443
4	5	80.89	88.82	94.12	11.26	94.37	78.35	106.34	N/A	46,000	43,297
6	18	93.26	89.34	84.07	23.48	106.27	49.43	125.91	68.77 to 108.25	116,083	97,594
9	17	92.77	90.22	83.60	18.36	107.92	49.13	124.27	66.28 to 116.14	186,818	156,187
<u>ALL</u>	114	92.55	96.54	86.99	25.35	110.98	46.07	276.47	87.39 to 97.97	97,242	84,592

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	111	92.44	94.87	86.77	24.13	109.34	46.07	276.47	87.12 to 97.28	98,591	85,550
06	1	100.21	100.21	100.21	00.00	100.00	100.21	100.21	N/A	135,000	135,281
07	2	187.67	187.67	173.57	26.29	108.12	138.33	237.00	N/A	3,500	6,075
<u>ALL</u>	114	92.55	96.54	86.99	25.35	110.98	46.07	276.47	87.39 to 97.97	97,242	84,592

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RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 114
 Total Sales Price : 11,085,550
 Total Adj. Sales Price : 11,085,550
 Total Assessed Value : 9,643,502
 Avg. Adj. Sales Price : 97,242
 Avg. Assessed Value : 84,592

MEDIAN : 93
 WGT. MEAN : 87
 MEAN : 97
 COD : 25.35
 PRD : 110.98

COV : 36.55
 STD : 35.29
 Avg. Abs. Dev : 23.46
 MAX Sales Ratio : 276.47
 MIN Sales Ratio : 46.07

95% Median C.I. : 87.39 to 97.97
 95% Wgt. Mean C.I. : 82.44 to 91.55
 95% Mean C.I. : 90.06 to 103.02

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	2	187.67	187.67	173.57	26.29	108.12	138.33	237.00	N/A	3,500	6,075
Less Than 15,000	7	153.18	175.84	161.91	35.96	108.60	83.40	276.47	83.40 to 276.47	9,071	14,688
Less Than 30,000	19	101.47	127.70	111.91	43.75	114.11	58.08	276.47	82.16 to 155.28	17,000	19,025
Ranges Excl. Low \$											
Greater Than 4,999	112	92.49	94.92	86.94	23.98	109.18	46.07	276.47	87.38 to 97.28	98,916	85,994
Greater Than 14,999	107	90.86	91.35	86.56	21.31	105.53	46.07	169.30	85.89 to 96.12	103,010	89,165
Greater Than 29,999	95	90.34	90.31	86.24	21.03	104.72	46.07	142.54	85.89 to 96.12	113,290	97,706
Incremental Ranges											
0 TO 4,999	2	187.67	187.67	173.57	26.29	108.12	138.33	237.00	N/A	3,500	6,075
5,000 TO 14,999	5	153.18	171.12	160.47	37.47	106.64	83.40	276.47	N/A	11,300	18,133
15,000 TO 29,999	12	93.13	99.61	99.68	23.50	99.93	58.08	169.30	78.35 to 112.00	21,625	21,555
30,000 TO 59,999	19	114.54	105.96	105.55	16.40	100.39	48.92	131.91	89.09 to 124.91	39,921	42,137
60,000 TO 99,999	28	87.39	87.77	87.54	19.57	100.26	46.07	139.33	78.16 to 98.04	78,991	69,150
100,000 TO 149,999	33	87.93	87.07	86.51	22.10	100.65	49.13	142.54	72.53 to 101.49	127,027	109,897
150,000 TO 249,999	8	91.70	87.62	88.26	10.52	99.27	54.03	102.51	54.03 to 102.51	190,800	168,410
250,000 TO 499,999	7	78.63	76.36	75.76	14.59	100.79	58.56	94.96	58.56 to 94.96	296,286	224,480
500,000 TO 999,999											
1,000,000 +											
ALL	114	92.55	96.54	86.99	25.35	110.98	46.07	276.47	87.39 to 97.97	97,242	84,592

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	62	Median :	92	COV :	43.06	95% Median C.I. :	85.89 to 100.10
Total Sales Price :	4,475,150	Wgt. Mean :	88	STD :	42.80	95% Wgt. Mean C.I. :	81.04 to 94.58
Total Adj. Sales Price :	4,475,150	Mean :	99	Avg. Abs. Dev :	27.32	95% Mean C.I. :	88.74 to 110.04
Total Assessed Value :	3,929,829						
Avg. Adj. Sales Price :	72,180	COD :	29.54	MAX Sales Ratio :	276.47		
Avg. Assessed Value :	63,384	PRD :	113.19	MIN Sales Ratio :	46.07		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	4	105.47	108.28	109.40	09.16	98.98	97.28	124.91	N/A	29,500	32,272
01/01/2020 To 03/31/2020	3	78.16	87.98	70.35	33.15	125.06	54.03	131.75	N/A	91,833	64,601
04/01/2020 To 06/30/2020	10	85.11	88.14	84.89	21.95	103.83	48.04	138.33	56.87 to 119.00	76,895	65,278
07/01/2020 To 09/30/2020	11	92.44	92.21	94.13	19.99	97.96	55.39	142.54	56.47 to 124.33	87,273	82,148
10/01/2020 To 12/31/2020	11	90.86	95.07	90.97	18.25	104.51	58.13	155.28	74.26 to 108.73	89,945	81,823
01/01/2021 To 03/31/2021	10	98.46	122.11	99.25	38.99	123.03	58.08	237.00	87.38 to 218.20	63,080	62,605
04/01/2021 To 06/30/2021	7	120.82	133.71	114.05	37.79	117.24	52.60	276.47	52.60 to 276.47	25,143	28,674
07/01/2021 To 09/30/2021	6	58.12	61.07	58.17	19.32	104.99	46.07	92.57	46.07 to 92.57	92,750	53,952
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	28	91.01	92.60	88.54	22.05	104.59	48.04	142.54	82.16 to 100.10	75,802	67,118
10/01/2020 To 09/30/2021	34	93.13	104.98	87.16	35.75	120.45	46.07	276.47	84.97 to 106.05	69,197	60,310
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	35	87.39	91.58	88.52	21.86	103.46	48.04	155.28	82.16 to 97.97	85,539	75,722

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	62	92.49	99.39	87.81	29.54	113.19	46.07	276.47	85.89 to 100.10	72,180	63,384

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	62	Median :	92	COV :	43.06	95% Median C.I. :	85.89 to 100.10
Total Sales Price :	4,475,150	Wgt. Mean :	88	STD :	42.80	95% Wgt. Mean C.I. :	81.04 to 94.58
Total Adj. Sales Price :	4,475,150	Mean :	99	Avg. Abs. Dev :	27.32	95% Mean C.I. :	88.74 to 110.04
Total Assessed Value :	3,929,829						
Avg. Adj. Sales Price :	72,180	COD :	29.54	MAX Sales Ratio :	276.47		
Avg. Assessed Value :	63,384	PRD :	113.19	MIN Sales Ratio :	46.07		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	60	91.65	96.44	87.68	27.34	109.99	46.07	276.47	84.97 to 99.96	74,469	65,295
06											
07	2	187.67	187.67	173.57	26.29	108.12	138.33	237.00	N/A	3,500	6,075

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	2	187.67	187.67	173.57	26.29	108.12	138.33	237.00	N/A	3,500	6,075
Less Than 15,000	6	178.27	179.62	163.54	36.05	109.83	83.40	276.47	83.40 to 276.47	8,917	14,583
Less Than 30,000	15	101.47	133.45	114.75	48.45	116.30	58.08	276.47	83.40 to 169.30	16,933	19,431
__ Ranges Excl. Low \$ __											
Greater Than 4,999	60	91.65	96.44	87.68	27.34	109.99	46.07	276.47	84.97 to 99.96	74,469	65,295
Greater Than 15,000	56	90.22	90.79	86.90	22.76	104.48	46.07	169.30	84.97 to 97.28	78,958	68,613
Greater Than 30,000	47	89.09	88.51	86.19	22.05	102.69	46.07	142.54	83.10 to 97.97	89,812	77,412
__ Incremental Ranges __											
0 TO 4,999	2	187.67	187.67	173.57	26.29	108.12	138.33	237.00	N/A	3,500	6,075
5,000 TO 14,999	4	171.27	175.60	162.03	41.89	108.37	83.40	276.47	N/A	11,625	18,836
15,000 TO 29,999	9	93.69	102.68	101.73	25.65	100.93	58.08	169.30	74.26 to 155.28	22,278	22,664
30,000 TO 59,999	13	110.98	103.99	102.29	17.34	101.66	48.92	131.91	89.09 to 124.91	38,692	39,577
60,000 TO 99,999	17	81.49	77.36	77.69	17.41	99.58	46.07	106.05	56.47 to 89.58	79,809	62,005
100,000 TO 149,999	13	87.93	88.83	88.58	21.76	100.28	54.53	142.54	61.71 to 105.21	127,608	113,040
150,000 TO 249,999	4	91.70	84.56	85.44	13.21	98.97	54.03	100.80	N/A	175,625	150,062
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

49 Johnson
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 24
Total Sales Price : 2,124,840
Total Adj. Sales Price : 2,124,840
Total Assessed Value : 1,932,861
Avg. Adj. Sales Price : 88,535
Avg. Assessed Value : 80,536

MEDIAN : 97
WGT. MEAN : 91
MEAN : 101
COD : 20.26
PRD : 111.20

COV : 32.06
STD : 32.43
Avg. Abs. Dev : 19.58
MAX Sales Ratio : 223.08
MIN Sales Ratio : 53.60

95% Median C.I. : 85.90 to 106.62
95% Wgt. Mean C.I. : 83.15 to 98.78
95% Mean C.I. : 87.46 to 114.86

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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-18 To 31-DEC-18	2	124.50	124.50	125.08	05.16	99.54	118.08	130.91	N/A	27,500	34,398
01-JAN-19 To 31-MAR-19	1	84.17	84.17	84.17	00.00	100.00	84.17	84.17	N/A	45,000	37,877
01-APR-19 To 30-JUN-19	3	92.56	91.43	91.92	05.27	99.47	83.54	98.19	N/A	28,667	26,351
01-JUL-19 To 30-SEP-19	3	98.27	103.09	105.76	08.92	97.48	92.35	118.65	N/A	47,167	49,882
01-OCT-19 To 31-DEC-19	3	106.62	140.99	94.08	40.58	149.86	93.27	223.08	N/A	366,000	344,315
01-JAN-20 To 31-MAR-20	4	91.09	94.82	102.11	17.91	92.86	71.11	125.98	N/A	24,375	24,890
01-APR-20 To 30-JUN-20	1	101.13	101.13	101.13	00.00	100.00	101.13	101.13	N/A	10,000	10,113
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	1	71.89	71.89	71.89	00.00	100.00	71.89	71.89	N/A	129,000	92,742
01-JAN-21 To 31-MAR-21	1	67.17	67.17	67.17	00.00	100.00	67.17	67.17	N/A	100,000	67,165
01-APR-21 To 30-JUN-21	2	75.30	75.30	62.73	28.82	120.04	53.60	96.99	N/A	95,000	59,597
01-JUL-21 To 30-SEP-21	3	103.04	106.04	101.70	13.24	104.27	87.08	128.00	N/A	57,613	58,590
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	9	98.19	101.86	102.40	12.82	99.47	83.54	130.91	84.17 to 118.65	36,389	37,264
01-OCT-19 To 30-SEP-20	8	98.70	112.92	94.78	26.63	119.14	71.11	223.08	71.11 to 223.08	150,688	142,827
01-OCT-20 To 30-SEP-21	7	87.08	86.82	76.86	22.21	112.96	53.60	128.00	53.60 to 128.00	84,549	64,981
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	10	95.73	109.07	94.82	20.78	115.03	83.54	223.08	84.17 to 118.65	137,050	129,952
01-JAN-20 To 31-DEC-20	6	91.09	92.05	85.59	17.29	107.55	71.11	125.98	71.11 to 125.98	39,417	33,736
<u>ALL</u>	24	96.63	101.16	90.97	20.26	111.20	53.60	223.08	85.90 to 106.62	88,535	80,536

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	24	96.63	101.16	90.97	20.26	111.20	53.60	223.08	85.90 to 106.62	88,535	80,536
<u>ALL</u>	24	96.63	101.16	90.97	20.26	111.20	53.60	223.08	85.90 to 106.62	88,535	80,536

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	24	96.63	101.16	90.97	20.26	111.20	53.60	223.08	85.90 to 106.62	88,535	80,536
04											
<u>ALL</u>	24	96.63	101.16	90.97	20.26	111.20	53.60	223.08	85.90 to 106.62	88,535	80,536

49 Johnson
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 24
Total Sales Price : 2,124,840
Total Adj. Sales Price : 2,124,840
Total Assessed Value : 1,932,861
Avg. Adj. Sales Price : 88,535
Avg. Assessed Value : 80,536

MEDIAN : 97
WGT. MEAN : 91
MEAN : 101
COD : 20.26
PRD : 111.20

COV : 32.06
STD : 32.43
Avg. Abs. Dev : 19.58
MAX Sales Ratio : 223.08
MIN Sales Ratio : 53.60

95% Median C.I. : 85.90 to 106.62
95% Wgt. Mean C.I. : 83.15 to 98.78
95% Mean C.I. : 87.46 to 114.86

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	4	102.09	124.59	116.33	37.68	107.10	71.11	223.08	N/A	7,625	8,871
Less Than 30,000	9	101.13	112.24	105.93	21.16	105.96	71.11	223.08	92.56 to 118.08	15,389	16,301
Ranges Excl. Low \$											
Greater Than 4,999	24	96.63	101.16	90.97	20.26	111.20	53.60	223.08	85.90 to 106.62	88,535	80,536
Greater Than 14,999	20	94.77	96.47	90.60	16.17	106.48	53.60	130.91	85.90 to 106.62	104,717	94,869
Greater Than 29,999	15	92.35	94.51	89.92	18.67	105.10	53.60	130.91	83.54 to 118.65	132,423	119,077
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	4	102.09	124.59	116.33	37.68	107.10	71.11	223.08	N/A	7,625	8,871
15,000 TO 29,999	5	98.27	102.36	102.99	07.30	99.39	92.56	118.08	N/A	21,600	22,246
30,000 TO 59,999	9	96.99	102.89	103.34	15.71	99.56	83.54	130.91	84.17 to 128.00	40,093	41,434
60,000 TO 99,999	1	118.65	118.65	118.65	00.00	100.00	118.65	118.65	N/A	66,500	78,903
100,000 TO 149,999	3	71.89	75.38	75.25	09.24	100.17	67.17	87.08	N/A	111,333	83,780
150,000 TO 249,999	1	53.60	53.60	53.60	00.00	100.00	53.60	53.60	N/A	150,000	80,399
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	93.27	93.27	93.27	00.00	100.00	93.27	93.27	N/A	1,075,000	1,002,600
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	24	96.63	101.16	90.97	20.26	111.20	53.60	223.08	85.90 to 106.62	88,535	80,536

49 Johnson
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 24
 Total Sales Price : 2,124,840
 Total Adj. Sales Price : 2,124,840
 Total Assessed Value : 1,932,861
 Avg. Adj. Sales Price : 88,535
 Avg. Assessed Value : 80,536

MEDIAN : 97
 WGT. MEAN : 91
 MEAN : 101
 COD : 20.26
 PRD : 111.20

COV : 32.06
 STD : 32.43
 Avg. Abs. Dev : 19.58
 MAX Sales Ratio : 223.08
 MIN Sales Ratio : 53.60

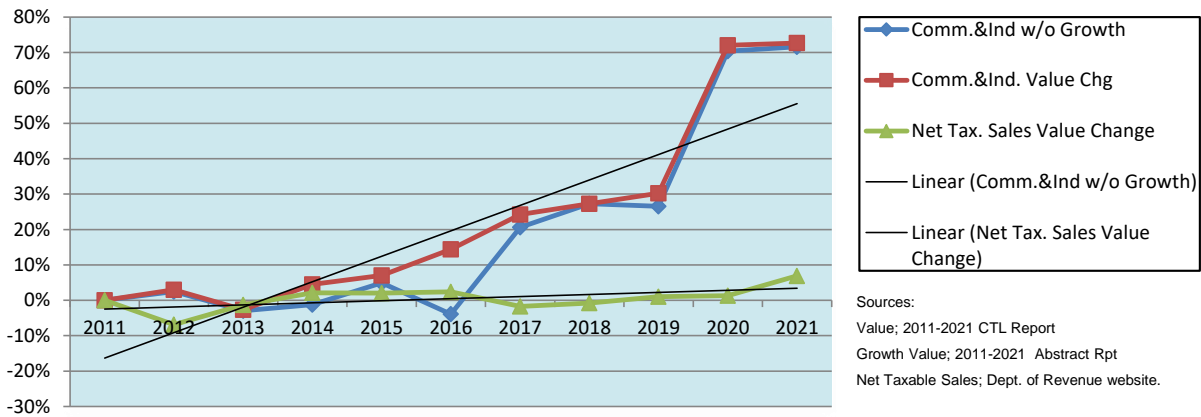
95% Median C.I. : 85.90 to 106.62
 95% Wgt. Mean C.I. : 83.15 to 98.78
 95% Mean C.I. : 87.46 to 114.86

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
152	1	71.11	71.11	71.11	00.00	100.00	71.11	71.11	N/A	5,500	3,911
344	4	113.56	114.05	115.44	12.67	98.80	98.19	130.91	N/A	28,750	33,188
352	1	67.17	67.17	67.17	00.00	100.00	67.17	67.17	N/A	100,000	67,165
353	7	92.56	95.41	93.52	10.51	102.02	83.54	118.08	83.54 to 118.08	29,429	27,522
358	1	96.27	96.27	96.27	00.00	100.00	96.27	96.27	N/A	25,000	24,068
406	3	103.04	91.76	74.88	21.04	122.54	53.60	118.65	N/A	75,500	56,535
410	1	87.08	87.08	87.08	00.00	100.00	87.08	87.08	N/A	105,000	91,433
494	4	95.31	121.40	83.56	41.21	145.28	71.89	223.08	N/A	52,250	43,660
595	1	93.27	93.27	93.27	00.00	100.00	93.27	93.27	N/A	1,075,000	1,002,600
851	1	128.00	128.00	128.00	00.00	100.00	128.00	128.00	N/A	57,840	74,033
<u>ALL</u>	<u>24</u>	<u>96.63</u>	<u>101.16</u>	<u>90.97</u>	<u>20.26</u>	<u>111.20</u>	<u>53.60</u>	<u>223.08</u>	<u>85.90 to 106.62</u>	<u>88,535</u>	<u>80,536</u>

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
2011	\$ 22,636,555	\$ 219,320	0.97%	\$ 22,417,235		\$ 22,929,042	
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%
2020	\$ 38,939,505	\$ 380,005	0.98%	\$ 38,559,500	30.81%	\$ 23,224,529	0.26%
2021	\$ 39,087,476	\$ 238,710	0.61%	\$ 38,848,766	-0.23%	\$ 24,514,986	5.56%
Ann %chg	5.61%			Average	2.63%	0.67%	0.74%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	2.48%	2.95%	-6.88%
2013	-2.94%	-2.66%	-1.31%
2014	-1.20%	4.46%	2.11%
2015	4.92%	7.06%	2.05%
2016	-3.91%	14.40%	2.41%
2017	20.62%	24.24%	-1.74%
2018	27.25%	27.30%	-0.76%
2019	26.58%	30.22%	1.03%
2020	70.34%	72.02%	1.29%
2021	71.62%	72.67%	6.92%

County Number	49
County Name	Johnson

49 Johnson
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 53
Total Sales Price : 25,780,342
Total Adj. Sales Price : 25,780,342
Total Assessed Value : 17,951,263
Avg. Adj. Sales Price : 486,422
Avg. Assessed Value : 338,703

MEDIAN : 70
WGT. MEAN : 70
MEAN : 72
COD : 12.89
PRD : 103.69

COV : 17.01
STD : 12.28
Avg. Abs. Dev : 09.06
MAX Sales Ratio : 105.66
MIN Sales Ratio : 44.02

95% Median C.I. : 67.34 to 75.21
95% Wgt. Mean C.I. : 65.33 to 73.94
95% Mean C.I. : 68.89 to 75.51

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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-18 To 31-DEC-18	2	69.41	69.41	69.44	01.31	99.96	68.50	70.32	N/A	330,000	229,147
01-JAN-19 To 31-MAR-19	5	65.44	70.02	68.54	11.06	102.16	60.62	93.18	N/A	603,461	413,626
01-APR-19 To 30-JUN-19	6	70.14	71.25	73.83	10.19	96.51	58.15	84.50	58.15 to 84.50	274,040	202,331
01-JUL-19 To 30-SEP-19	4	74.36	78.67	75.00	15.33	104.89	64.93	101.04	N/A	230,588	172,949
01-OCT-19 To 31-DEC-19	1	75.22	75.22	75.22	00.00	100.00	75.22	75.22	N/A	1,500,000	1,128,301
01-JAN-20 To 31-MAR-20	7	78.05	79.28	78.11	14.00	101.50	56.19	105.66	56.19 to 105.66	324,506	253,474
01-APR-20 To 30-JUN-20	2	70.58	70.58	70.49	01.35	100.13	69.63	71.53	N/A	578,356	407,690
01-JUL-20 To 30-SEP-20	3	75.21	74.23	73.73	06.71	100.68	66.16	81.31	N/A	786,667	580,002
01-OCT-20 To 31-DEC-20	4	70.84	71.98	72.11	06.92	99.82	66.82	79.43	N/A	343,282	247,526
01-JAN-21 To 31-MAR-21	9	71.50	70.40	69.81	12.87	100.85	44.02	85.94	59.20 to 80.20	605,240	422,545
01-APR-21 To 30-JUN-21	9	68.54	68.56	59.97	17.80	114.32	47.62	99.96	52.60 to 85.29	556,878	333,934
01-JUL-21 To 30-SEP-21	1	63.14	63.14	63.14	00.00	100.00	63.14	63.14	N/A	416,000	262,643
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	17	68.86	72.42	70.98	11.50	102.03	58.15	101.04	64.93 to 79.28	367,288	260,718
01-OCT-19 To 30-SEP-20	13	75.21	76.46	74.89	10.61	102.10	56.19	105.66	69.63 to 84.86	560,635	419,846
01-OCT-20 To 30-SEP-21	23	69.08	69.64	65.81	13.95	105.82	44.02	99.96	63.14 to 77.94	532,530	350,481
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	16	69.24	72.97	72.03	12.56	101.31	58.15	101.04	64.93 to 79.28	442,743	318,888
01-JAN-20 To 31-DEC-20	16	74.05	75.42	74.28	10.41	101.53	56.19	105.66	67.34 to 81.31	447,587	332,488
<u>ALL</u>	53	70.26	72.20	69.63	12.89	103.69	44.02	105.66	67.34 to 75.21	486,422	338,703

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	53	70.26	72.20	69.63	12.89	103.69	44.02	105.66	67.34 to 75.21	486,422	338,703
<u>ALL</u>	53	70.26	72.20	69.63	12.89	103.69	44.02	105.66	67.34 to 75.21	486,422	338,703

49 Johnson
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

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 MAX Sales Ratio : 105.66
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 95% Wgt. Mean C.I. : 65.33 to 73.94
 95% Mean C.I. : 68.89 to 75.51

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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	7	63.61	65.26	64.39	08.98	101.35	52.60	78.36	52.60 to 78.36	449,159	289,212
1	7	63.61	65.26	64.39	08.98	101.35	52.60	78.36	52.60 to 78.36	449,159	289,212
<u> Grass </u>											
County	10	69.35	73.51	70.62	13.21	104.09	58.23	105.66	60.62 to 84.86	325,319	229,725
1	10	69.35	73.51	70.62	13.21	104.09	58.23	105.66	60.62 to 84.86	325,319	229,725
<u> ALL </u>	53	70.26	72.20	69.63	12.89	103.69	44.02	105.66	67.34 to 75.21	486,422	338,703

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	22	68.68	70.72	68.09	13.32	103.86	44.02	101.04	63.61 to 78.36	411,894	280,464
1	22	68.68	70.72	68.09	13.32	103.86	44.02	101.04	63.61 to 78.36	411,894	280,464
<u> Grass </u>											
County	13	69.08	73.70	71.04	15.32	103.74	58.15	105.66	60.62 to 84.86	298,486	212,037
1	13	69.08	73.70	71.04	15.32	103.74	58.15	105.66	60.62 to 84.86	298,486	212,037
<u> ALL </u>	53	70.26	72.20	69.63	12.89	103.69	44.02	105.66	67.34 to 75.21	486,422	338,703

Johnson County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Johnson	1	6,550	n/a	5,800	5,100	3,600	3,600	3,300	2,820	5,016
Gage	1	5,306	n/a	5,062	5,078	4,393	n/a	3,981	3,980	4,769
Gage	2	4,180	n/a	3,750	3,504	3,135	n/a	2,796	2,854	3,219
Lancaster	1	6,975	6,194	5,790	5,408	5,000	4,800	4,581	4,389	5,315
Nemaha	1	5,475	n/a	4,950	4,850	n/a	4,650	3,850	3,750	4,803
Otoe	1	5,500	n/a	5,400	5,400	4,900	4,900	4,200	4,200	5,167
Otoe	2	4,700	n/a	4,300	4,200	n/a	4,000	3,800	3,800	4,166
Pawnee	1	4,460	4,410	4,056	4,056	3,528	3,054	2,898	2,898	3,703

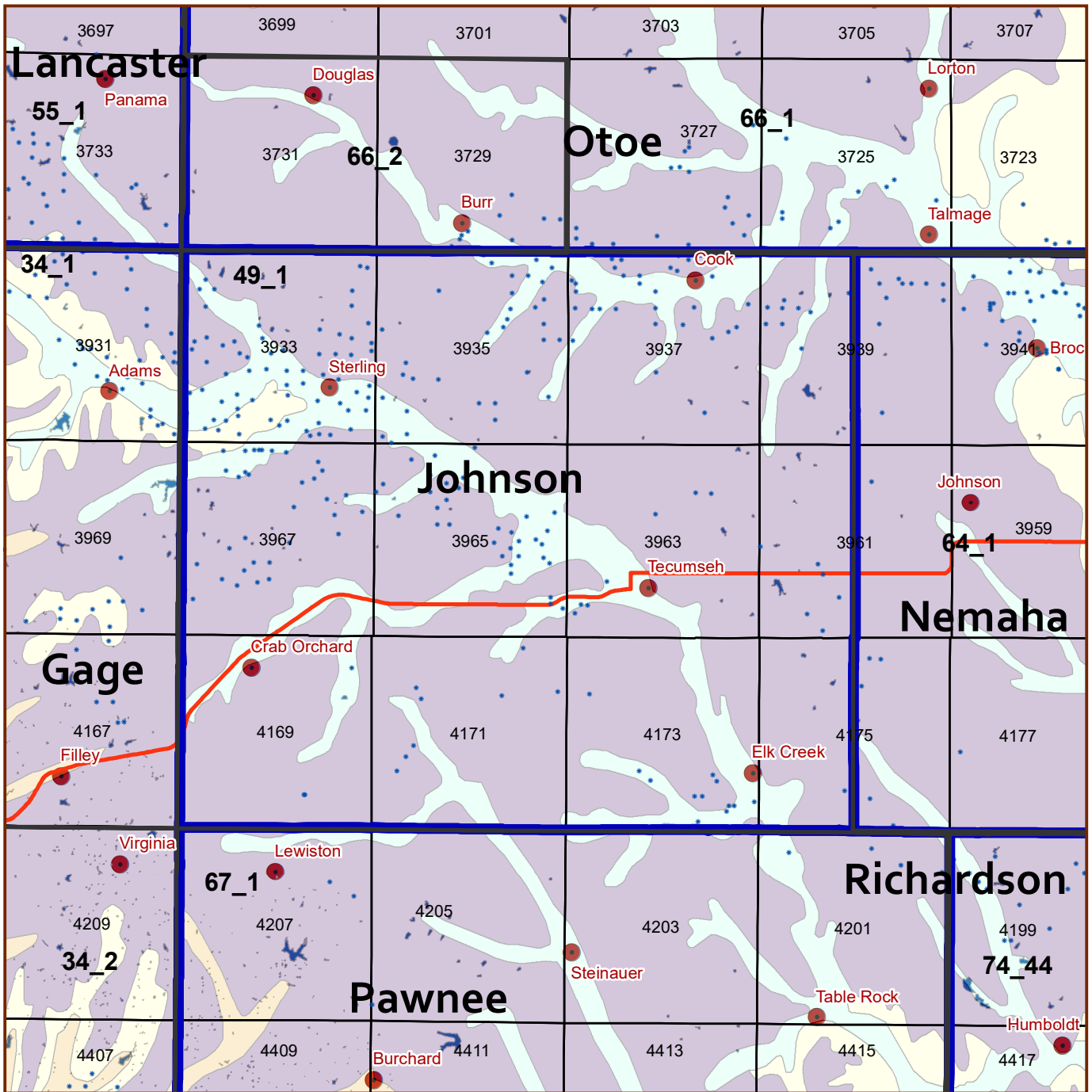
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Johnson	1	4,450	4,000	3,650	3,300	2,900	2,600	2,400	1,950	3,107
Gage	1	4,000	4,000	3,720	3,720	3,040	n/a	2,490	2,490	3,230
Gage	2	3,400	3,400	3,215	3,215	n/a	2,525	2,100	2,100	2,710
Lancaster	1	5,402	4,896	4,523	4,212	4,021	3,538	3,515	3,220	4,085
Nemaha	1	4,530	4,370	3,815	3,582	3,602	3,637	2,770	2,520	3,725
Otoe	1	4,400	4,400	4,097	3,980	3,868	3,850	3,300	3,000	3,956
Otoe	2	3,900	3,700	3,580	3,460	3,300	3,080	2,880	2,760	3,326
Pawnee	1	3,715	3,675	3,380	3,380	2,940	2,545	2,415	2,415	2,942

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Johnson	1	2,360	2,020	1,900	n/a	1,900	n/a	1,891	1,900	2,220
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Gage	2	1,795	1,795	1,795	n/a	1,795	n/a	n/a	1,795	1,795
Lancaster	1	2,163	2,155	2,151	-	2,134	2,122	2,152	2,095	2,156
Nemaha	1	1,600	1,600	1,600	n/a	1,400	1,400	n/a	1,400	1,571
Otoe	1	2,000	2,000	1,900	1,900	1,800	1,800	1,750	1,550	1,989
Otoe	2	1,900	1,900	1,800	n/a	n/a	n/a	1,400	1,200	1,882
Pawnee	1	1,814	1,811	1,793	n/a	1,734	1,684	n/a	1,575	1,801

County	Mkt Area	CRP	TIMBER	WASTE
Johnson	1	2,508	0	130
Gage	1	2,784	n/a	200
Gage	2	2,367	n/a	200
Lancaster	1	2,156	n/a	898
Nemaha	1	2,478	n/a	99
Otoe	1	2,988	0	100
Otoe	2	2,794	0	100
Pawnee	1	2,476	n/a	900

Source: 2022 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



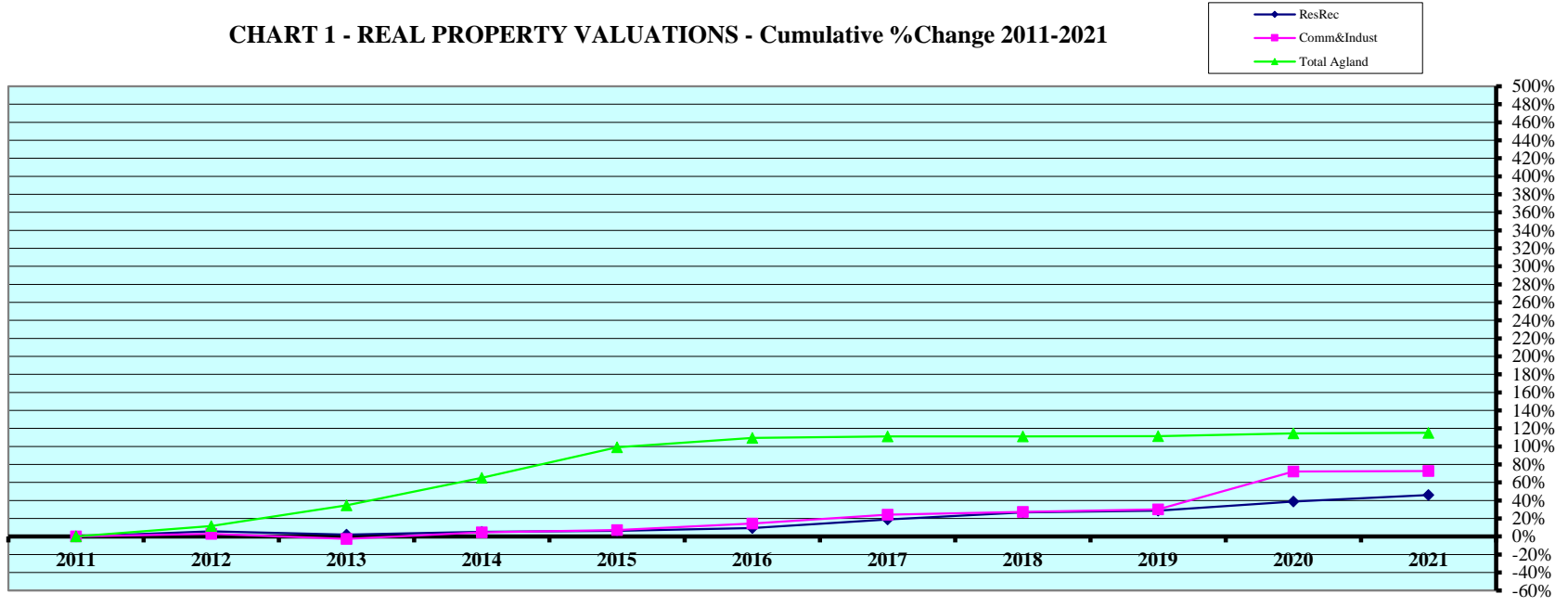
Legend

- 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 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	91,118,510	-	-	-	22,636,555	-	-	-	301,521,430	-	-	-
2012	96,244,200	5,125,690	5.63%	5.63%	23,303,855	667,300	2.95%	2.95%	336,166,340	34,644,910	11.49%	11.49%
2013	92,870,130	-3,374,070	-3.51%	1.92%	22,033,725	-1,270,130	-5.45%	-2.66%	405,414,280	69,247,940	20.60%	34.46%
2014	95,834,920	2,964,790	3.19%	5.18%	23,645,895	1,612,170	7.32%	4.46%	497,926,060	92,511,780	22.82%	65.14%
2015	96,752,360	917,440	0.96%	6.18%	24,233,635	587,740	2.49%	7.06%	600,192,807	102,266,747	20.54%	99.05%
2016	99,728,870	2,976,510	3.08%	9.45%	25,896,973	1,663,338	6.86%	14.40%	631,962,521	31,769,714	5.29%	109.59%
2017	108,242,349	8,513,479	8.54%	18.79%	28,123,066	2,226,093	8.60%	24.24%	636,378,338	4,415,817	0.70%	111.06%
2018	115,463,254	7,220,905	6.67%	26.72%	28,816,747	693,681	2.47%	27.30%	637,018,155	639,817	0.10%	111.27%
2019	117,172,144	1,708,890	1.48%	28.59%	29,477,922	661,175	2.29%	30.22%	637,109,498	91,343	0.01%	111.30%
2020	126,471,053	9,298,909	7.94%	38.80%	38,939,505	9,461,583	32.10%	72.02%	646,830,820	9,721,322	1.53%	114.52%
2021	133,080,896	6,609,843	5.23%	46.05%	39,087,476	147,971	0.38%	72.67%	648,735,485	1,904,665	0.29%	115.15%

Rate Annual %chg: Residential & Recreational **3.86%**

Commercial & Industrial **5.61%**

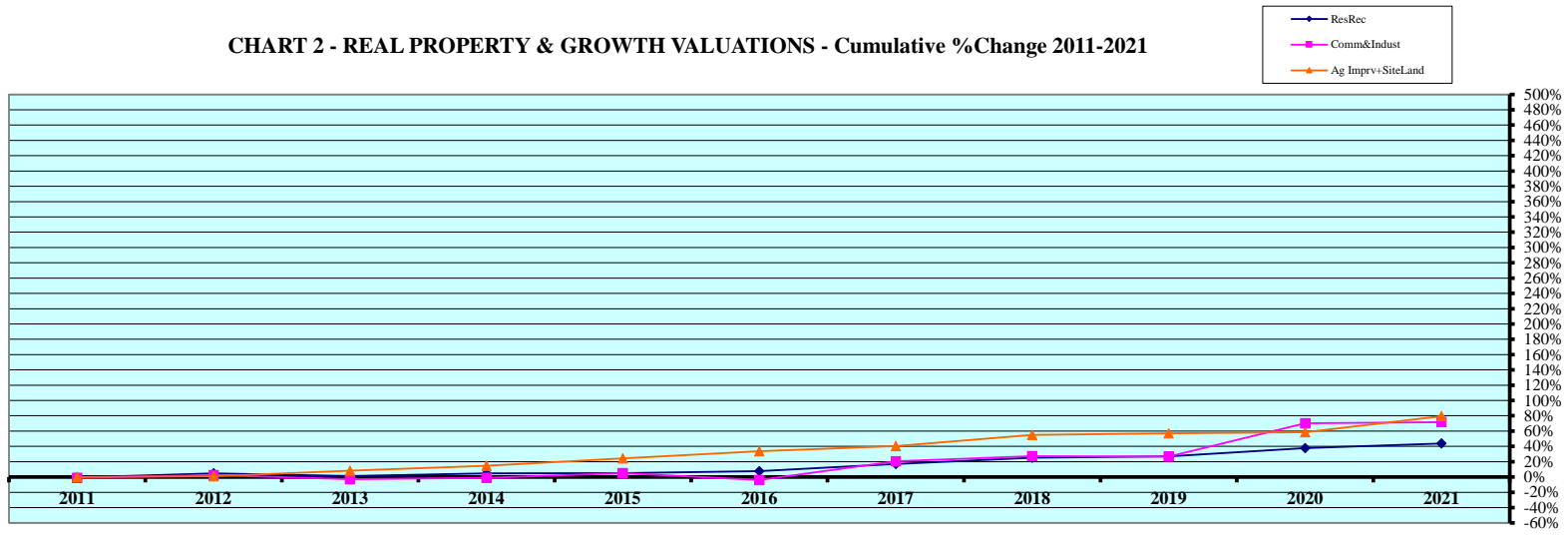
Agricultural Land **7.96%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	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						
2011	91,118,510	580,865	0.64%	90,537,645	-	-0.64%	22,636,555	219,320	0.97%	22,417,235	-	-0.97%						
2012	96,244,200	827,860	0.86%	95,416,340	4.72%	4.72%	23,303,855	104,870	0.45%	23,198,985	2.48%	2.48%						
2013	92,870,130	629,080	0.68%	92,241,050	-4.16%	1.23%	22,033,725	63,520	0.29%	21,970,205	-5.72%	-2.94%						
2014	95,834,920	325,295	0.34%	95,509,625	2.84%	4.82%	23,645,895	1,279,890	5.41%	22,366,005	1.51%	-1.20%						
2015	96,752,360	1,036,990	1.07%	95,715,370	-0.12%	5.04%	24,233,635	484,350	2.00%	23,749,285	0.44%	4.92%						
2016	99,728,870	1,587,029	1.59%	98,141,841	1.44%	7.71%	25,896,973	4,144,902	16.01%	21,752,071	-10.24%	-3.91%						
2017	108,242,349	1,618,098	1.49%	106,624,251	6.91%	17.02%	28,123,066	818,510	2.91%	27,304,556	5.44%	20.62%						
2018	115,463,254	1,305,387	1.13%	114,157,867	5.47%	25.29%	28,816,747	12,753	0.04%	28,803,994	2.42%	27.25%						
2019	117,172,144	1,376,747	1.17%	115,795,397	0.29%	27.08%	29,477,922	824,430	2.80%	28,653,492	-0.57%	26.58%						
2020	126,471,053	1,060,883	0.84%	125,410,170	7.03%	37.63%	38,939,505	380,005	0.98%	38,559,500	30.81%	70.34%						
2021	133,080,896	2,087,261	1.57%	130,993,635	3.58%	43.76%	39,087,476	238,710	0.61%	38,848,766	-0.23%	71.62%						
Rate Ann%chg	3.86%			Resid & Recreat w/o growth			2.80%			5.61%			C & I w/o growth			2.63%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	34,256,460	12,777,130	47,033,590	1,163,190	2.47%	45,870,400	-	-		
2012	35,052,400	13,240,300	48,292,700	823,225	1.70%	47,469,475	0.93%	0.93%		
2013	38,395,990	15,244,410	53,640,400	2,741,700	5.11%	50,898,700	5.40%	8.22%		
2014	37,034,810	18,642,870	55,677,680	1,738,140	3.12%	53,939,540	0.56%	14.68%		
2015	37,060,860	22,274,320	59,335,180	843,530	1.42%	58,491,650	5.05%	24.36%		
2016	39,921,744	24,964,180	64,885,924	2,040,850	3.15%	62,845,074	5.92%	33.62%		
2017	41,256,498	25,500,844	66,757,342	761,316	1.14%	65,996,026	1.71%	40.32%		
2018	46,630,424	28,054,480	74,684,904	1,727,889	2.31%	72,957,015	9.29%	55.12%		
2019	47,773,174	27,333,708	75,106,882	1,175,242	1.56%	73,931,640	-1.01%	57.19%		
2020	48,351,187	27,853,403	76,204,590	1,705,441	2.24%	74,499,149	-0.81%	58.40%		
2021	54,031,709	31,110,125	85,141,834	737,226	0.87%	84,404,108	10.76%	79.45%		
Rate Ann%chg	4.66%		9.31%		6.11%		Ag Imprv+Site w/o growth		3.78%	

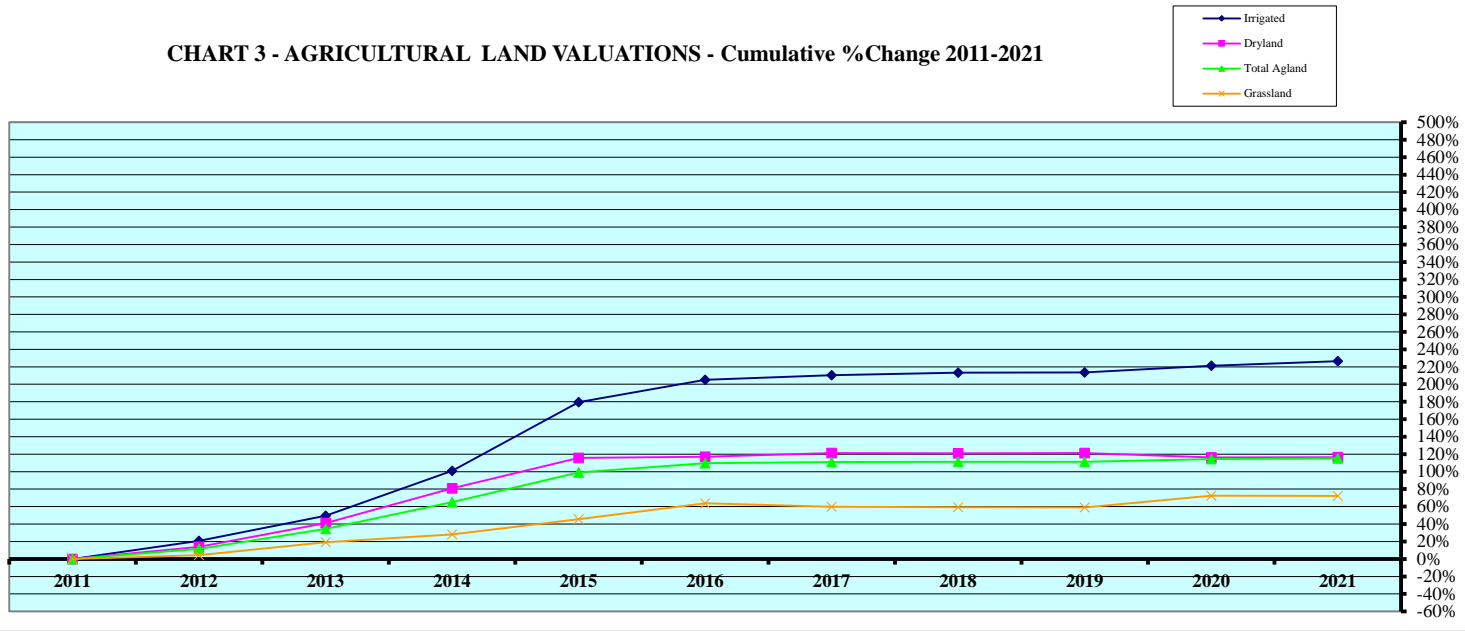
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2011 - 2021 CTL
Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 49
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CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	41,407,610	-	-	-	153,733,520	-	-	-	104,956,830	-	-	-
2012	50,017,870	8,610,260	20.79%	20.79%	175,230,080	21,496,560	13.98%	13.98%	109,484,460	4,527,630	4.31%	4.31%
2013	61,925,750	11,907,880	23.81%	49.55%	216,876,720	41,646,640	23.77%	41.07%	125,081,090	15,596,630	14.25%	19.17%
2014	83,195,310	21,269,560	34.35%	100.92%	278,230,980	61,354,260	28.29%	80.98%	134,474,280	9,393,190	7.51%	28.12%
2015	115,751,604	32,556,294	39.13%	179.54%	331,546,310	53,315,330	19.16%	115.66%	152,767,378	18,293,098	13.60%	45.55%
2016	126,353,677	10,602,073	9.16%	205.15%	333,481,089	1,934,779	0.58%	116.92%	172,008,200	19,240,822	12.59%	63.88%
2017	128,541,503	2,187,826	1.73%	210.43%	340,055,594	6,574,505	1.97%	121.20%	167,660,341	-4,347,859	-2.53%	59.74%
2018	129,699,979	1,158,476	0.90%	213.23%	339,924,137	-131,457	-0.04%	121.11%	167,272,321	-388,020	-0.23%	59.37%
2019	129,853,594	153,615	0.12%	213.60%	340,215,475	291,338	0.09%	121.30%	166,917,391	-354,930	-0.21%	59.03%
2020	133,052,317	3,198,723	2.46%	221.32%	332,615,818	-7,599,657	-2.23%	116.36%	181,038,846	14,121,455	8.46%	72.49%
2021	135,175,756	2,123,439	1.60%	226.45%	332,780,362	164,544	0.05%	116.47%	180,658,205	-380,641	-0.21%	72.13%

Rate Ann.%chg: Irrigated **12.56%** Dryland **8.03%** Grassland **5.58%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	1,422,090	-	-	-	1,380	-	-	-	301,521,430	-	-	-
2012	1,433,930	11,840	0.83%	0.83%	0	-1,380	-100.00%	-100.00%	336,166,340	34,644,910	11.49%	11.49%
2013	1,530,720	96,790	6.75%	7.64%	0	0	-	-100.00%	405,414,280	69,247,940	20.60%	34.46%
2014	2,025,490	494,770	32.32%	42.43%	0	0	-	-100.00%	497,926,060	92,511,780	22.82%	65.14%
2015	127,515	-1,897,975	-93.70%	-91.03%	0	0	-	-100.00%	600,192,807	102,266,747	20.54%	99.05%
2016	119,555	-7,960	-6.24%	-91.59%	0	0	-	-100.00%	631,962,521	31,769,714	5.29%	109.59%
2017	120,900	1,345	1.13%	-91.50%	0	0	-	-100.00%	636,378,338	4,415,817	0.70%	111.06%
2018	121,718	818	0.68%	-91.44%	0	0	-	-100.00%	637,018,155	639,817	0.10%	111.27%
2019	123,038	1,320	1.08%	-91.35%	0	0	-	-100.00%	637,109,498	91,343	0.01%	111.30%
2020	123,839	801	0.65%	-91.29%	0	0	-	-100.00%	646,830,820	9,721,322	1.53%	114.52%
2021	121,162	-2,677	-2.16%	-91.48%	0	0	-	-100.00%	648,735,485	1,904,665	0.29%	115.15%

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Rate Ann.%chg: Total Agric Land **7.96%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	38,038,430	17,598	2,162			125,993,180	95,625	1,318			81,700,995	133,333	613		
2012	41,530,550	17,516	2,371	9.69%	9.69%	153,560,700	95,422	1,609	22.14%	22.14%	89,688,965	135,300	663	8.18%	9.46%
2013	49,743,630	18,940	2,626	10.77%	21.51%	175,877,070	97,839	1,798	11.70%	36.43%	89,574,800	130,628	686	3.44%	13.24%
2014	61,947,400	20,013	3,095	17.86%	43.20%	216,855,680	100,135	2,166	20.47%	64.36%	97,239,960	127,646	762	11.09%	25.80%
2015	83,535,800	21,654	3,858	24.63%	78.47%	277,971,020	103,113	2,696	24.48%	104.60%	128,539,130	127,483	1,008	32.36%	66.50%
2016	115,008,317	22,737	5,058	31.12%	134.01%	332,354,630	104,684	3,175	17.77%	140.96%	149,636,865	127,257	1,176	16.62%	94.17%
2017	124,741,750	23,771	5,248	3.74%	142.77%	334,411,833	105,463	3,171	-0.12%	140.66%	164,929,515	127,713	1,291	9.83%	113.25%
2018	128,419,029	24,616	5,217	-0.59%	141.35%	337,661,972	106,387	3,174	0.10%	140.89%	174,353,050	127,360	1,369	6.01%	126.06%
2019	128,928,129	24,813	5,196	-0.40%	140.38%	340,449,363	107,344	3,172	-0.07%	140.71%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	129,846,741	25,082	5,177	-0.37%	139.50%	340,213,599	107,227	3,173	0.04%	140.81%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	133,340,534	25,465	5,236	1.15%	142.25%	332,577,329	107,039	3,107	-2.07%	135.82%	180,890,300	90,599	1,997	54.87%	225.84%

Rate Annual %chg Average Value/Acre: 9.25%

8.96%

12.54%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	69,210	923	75			0	0				262,180,110	224,329	1,169		
2012	69,220	923	75	0.01%	0.01%	0	0	0			301,540,060	224,339	1,344	15.01%	15.01%
2013	69,640	929	75	0.00%	0.02%	0	0				336,408,890	224,256	1,500	11.61%	28.35%
2014	91,970	919	100	33.42%	33.44%	0	0				336,408,890	224,110	1,809	20.59%	54.78%
2015	118,810	915	130	29.80%	73.20%	0	0				498,140,050	223,993	2,224	22.94%	90.28%
2016	131,084	937	140	7.67%	86.48%	0	0				599,796,557	224,221	2,675	20.28%	128.88%
2017	119,412	918	130	-7.03%	73.38%	0	0				631,578,848	224,038	2,819	5.38%	141.21%
2018	119,675	920	130	0.00%	73.38%	0	0				635,728,821	223,985	2,838	0.68%	142.85%
2019	121,698	936	130	0.00%	73.37%	0	0				636,784,114	224,056	2,842	0.13%	143.18%
2020	123,035	946	130	0.00%	73.37%	0	0				637,147,212	224,064	2,844	0.05%	143.31%
2021	123,839	953	130	0.00%	73.38%	0	0				646,932,002	224,055	2,887	1.54%	147.05%

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Rate Annual %chg Average Value/Acre: 9.47%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,290	JOHNSON	22,852,183	14,982,100	33,454,592	132,736,936	34,429,430	4,658,046	343,960	648,735,485	53,274,743	25,556,257	0	971,023,732
cnty sectorvalue % of total value:		2.35%	1.54%	3.45%	13.67%	3.55%	0.48%	0.04%	66.81%	5.49%	2.63%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
321	COOK	55,734	175,352	8,081	7,082,286	859,101	0	0	10,722	0	0	0	8,191,276
6.07%	%sector of county sector	0.24%	1.17%	0.02%	5.34%	2.50%			0.00%				0.84%
	%sector of municipality	0.68%	2.14%	0.10%	86.46%	10.49%			0.13%				100.00%
38	CRAB ORCHARD	96,106	101,696	4,686	475,890	12,399	0	0	71,994	0	83,327	0	846,098
0.72%	%sector of county sector	0.42%	0.68%	0.01%	0.36%	0.04%			0.01%		0.33%		0.09%
	%sector of municipality	11.36%	12.02%	0.55%	56.25%	1.47%			8.51%		9.85%		100.00%
98	ELK CREEK	222,924	263,478	646,074	1,143,708	498,697	0	0	59,669	0	0	0	2,834,550
1.85%	%sector of county sector	0.98%	1.76%	1.93%	0.86%	1.45%			0.01%				0.29%
	%sector of municipality	7.86%	9.30%	22.79%	40.35%	17.59%			2.11%				100.00%
476	STERLING	343,513	1,033,336	1,385,887	17,382,860	4,567,726	0	0	54,628	0	0	0	24,767,950
9.00%	%sector of county sector	1.50%	6.90%	4.14%	13.10%	13.27%			0.01%				2.55%
	%sector of municipality	1.39%	4.17%	5.60%	70.18%	18.44%			0.22%				100.00%
1,680	TECUMSEH	5,479,992	2,363,338	2,281,738	43,503,861	17,393,522	4,658,046	0	303,451	0	20,220	0	76,004,168
31.76%	%sector of county sector	23.98%	15.77%	6.82%	32.77%	50.52%	100.00%		0.05%		0.08%		7.83%
	%sector of municipality	7.21%	3.11%	3.00%	57.24%	22.88%	6.13%		0.40%		0.03%		100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
2,613	Total Municipalities	6,198,269	3,937,200	4,326,466	69,588,605	23,331,445	4,658,046	0	500,464	0	103,547	0	112,644,042
49.40%	%all municip.sectors of cnty	27.12%	26.28%	12.93%	52.43%	67.77%	100.00%		0.08%		0.41%		11.60%

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Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,413	Value : 911,774,519	Growth 3,614,875	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	137	717,856	19	219,411	14	347,667	170	1,284,934	
02. Res Improve Land	1,167	7,949,589	56	1,847,681	315	12,178,180	1,538	21,975,450	
03. Res Improvements	1,188	67,521,351	56	7,985,308	324	42,836,144	1,568	118,342,803	
04. Res Total	1,325	76,188,796	75	10,052,400	338	55,361,991	1,738	141,603,187	1,478,799
% of Res Total	76.24	53.80	4.32	7.10	19.45	39.10	39.38	15.53	40.91
05. Com UnImp Land	37	588,468	2	18,000	3	896,460	42	1,502,928	
06. Com Improve Land	238	2,152,153	5	148,615	9	672,702	252	2,973,470	
07. Com Improvements	242	19,160,019	5	514,434	10	2,966,028	257	22,640,481	
08. Com Total	279	21,900,640	7	681,049	13	4,535,190	299	27,116,879	19,482
% of Com Total	93.31	80.76	2.34	2.51	4.35	16.72	6.78	2.97	0.54
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	101,867	0	0	0	0	3	101,867	
11. Ind Improvements	3	4,282,809	0	0	0	0	3	4,282,809	
12. Ind Total	3	4,384,676	0	0	0	0	3	4,384,676	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.48	0.00
13. Rec UnImp Land	0	0	0	0	1	176,760	1	176,760	
14. Rec Improve Land	0	0	0	0	3	476,480	3	476,480	
15. Rec Improvements	0	0	0	0	3	19,599	3	19,599	
16. Rec Total	0	0	0	0	4	672,839	4	672,839	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.09	0.07	0.00
Res & Rec Total	1,325	76,188,796	75	10,052,400	342	56,034,830	1,742	142,276,026	1,478,799
% of Res & Rec Total	76.06	53.55	4.31	7.07	19.63	39.38	39.47	15.60	40.91
Com & Ind Total	282	26,285,316	7	681,049	13	4,535,190	302	31,501,555	19,482
% of Com & Ind Total	93.38	83.44	2.32	2.16	4.30	14.40	6.84	3.45	0.54
17. Taxable Total	1,607	102,474,112	82	10,733,449	355	60,570,020	2,044	173,777,581	1,498,281
% of Taxable Total	78.62	58.97	4.01	6.18	17.37	34.85	46.32	19.06	41.45

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	10	36,000	1,193,649	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	1,193,649
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	1,193,649

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	257	515

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	49	597,425	156	31,537,854	1,368	386,658,136	1,573	418,793,415
28. Ag-Improved Land	3	35,182	61	16,382,570	707	237,934,219	771	254,351,971
29. Ag Improvements	3	78,577	61	3,996,477	732	60,776,498	796	64,851,552

30. Ag Total				2,369	737,996,938
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	21	22.00	423,000	
33. HomeSite Improvements	0	0.00	0	21	0.00	3,166,524	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	17	16.35	153,055	
36. FarmSite Improv Land	3	4.54	24,970	58	162.11	1,042,345	
37. FarmSite Improvements	3	0.00	78,577	60	0.00	829,953	
38. FarmSite Total							
39. Road & Ditches	0	1.39	0	0	250.72	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	17,500	1	1.00	17,500	
32. HomeSite Improv Land	414	421.58	7,601,330	435	443.58	8,024,330	
33. HomeSite Improvements	411	0.00	44,168,005	432	0.00	47,334,529	1,140,207
34. HomeSite Total				433	444.58	55,376,359	
35. FarmSite UnImp Land	148	192.33	1,676,720	165	208.68	1,829,775	
36. FarmSite Improv Land	650	1,805.23	10,617,585	711	1,971.88	11,684,900	
37. FarmSite Improvements	708	0.00	16,608,493	771	0.00	17,517,023	976,387
38. FarmSite Total				936	2,180.56	31,031,698	
39. Road & Ditches	0	4,347.36	0	0	4,599.47	0	
40. Other- Non Ag Use	0	108.37	130,044	0	108.37	130,044	
41. Total Section VI				1,369	7,332.98	86,538,101	2,116,594

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	4,473,402	20	2,027.46	4,473,402

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	3,043.51	11.76%	19,935,041	15.36%	6,550.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,216.38	24.02%	36,055,004	27.78%	5,800.00
48. 2A	10,271.00	39.69%	52,382,100	40.35%	5,100.00
49. 3A1	29.31	0.11%	105,516	0.08%	3,600.00
50. 3A	2,877.83	11.12%	10,360,188	7.98%	3,600.00
51. 4A1	2,622.93	10.13%	8,655,669	6.67%	3,300.00
52. 4A	819.94	3.17%	2,312,226	1.78%	2,819.99
53. Total	25,880.90	100.00%	129,805,744	100.00%	5,015.50
Dry					
54. 1D1	2,549.12	2.38%	11,343,673	3.41%	4,450.03
55. 1D	5,164.60	4.82%	20,658,400	6.21%	4,000.00
56. 2D1	18,632.99	17.41%	68,010,897	20.45%	3,650.03
57. 2D	40,986.81	38.29%	135,256,473	40.67%	3,300.00
58. 3D1	734.62	0.69%	2,130,398	0.64%	2,900.00
59. 3D	20,560.84	19.21%	53,458,184	16.07%	2,600.00
60. 4D1	12,868.06	12.02%	30,883,344	9.29%	2,400.00
61. 4D	5,553.71	5.19%	10,830,069	3.26%	1,950.06
62. Total	107,050.75	100.00%	332,571,438	100.00%	3,106.67
Grass					
63. 1G1	58,041.20	64.22%	130,166,298	68.89%	2,242.65
64. 1G	16,256.54	17.99%	31,110,682	16.46%	1,913.73
65. 2G1	9,187.00	10.17%	16,979,112	8.99%	1,848.17
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,248.19	5.81%	7,602,839	4.02%	1,448.66
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,631.42	1.81%	3,082,702	1.63%	1,889.58
70. 4G	10.81	0.01%	18,891	0.01%	1,747.55
71. Total	90,375.16	100.00%	188,960,524	100.00%	2,090.85
Irrigated Total					
	25,880.90	11.54%	129,805,744	19.93%	5,015.50
Dry Total					
	107,050.75	47.74%	332,571,438	51.05%	3,106.67
Grass Total					
	90,375.16	40.30%	188,960,524	29.01%	2,090.85
72. Waste	931.70	0.42%	121,131	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	224,238.51	100.00%	651,458,837	100.00%	2,905.20

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.03	6,537	2,589.25	13,993,249	23,290.62	115,805,958	25,880.90	129,805,744
77. Dry Land	132.98	467,066	6,436.79	21,307,463	100,480.98	310,796,909	107,050.75	332,571,438
78. Grass	68.51	134,005	5,501.08	10,977,204	84,805.57	177,849,315	90,375.16	188,960,524
79. Waste	0.22	29	185.43	24,108	746.05	96,994	931.70	121,131
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	426.05	0	426.05	0
82. Total	202.74	607,637	14,712.55	46,302,024	209,323.22	604,549,176	224,238.51	651,458,837

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	25,880.90	11.54%	129,805,744	19.93%	5,015.50
Dry Land	107,050.75	47.74%	332,571,438	51.05%	3,106.67
Grass	90,375.16	40.30%	188,960,524	29.01%	2,090.85
Waste	931.70	0.42%	121,131	0.02%	130.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	426.05	0.19%	0	0.00%	0.00
Total	224,238.51	100.00%	651,458,837	100.00%	2,905.20

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Agland	2	15,519	6	284,301	6	751,168	8	1,050,988	3,716
83.2 Cook - R	12	45,424	158	961,907	158	9,055,379	170	10,062,710	30,597
83.3 Crab Orchard - R	17	16,089	38	33,964	38	422,676	55	472,729	0
83.4 Elk Creek - R	15	12,992	63	77,530	63	1,053,186	78	1,143,708	0
83.5 Recreational	1	176,760	3	476,480	3	19,599	4	672,839	0
83.6 Rural - Mh	0	0	9	319,658	13	777,545	13	1,097,203	16,214
83.7 Rural - R	35	560,406	356	13,421,902	361	49,292,739	396	63,275,047	1,024,382
83.8 Sterling - R	25	134,434	221	2,322,238	221	17,840,619	246	20,297,291	262,921
83.9 Tecumseh - R	64	500,070	687	4,553,950	708	39,149,491	772	44,203,511	140,969
84 Residential Total	171	1,461,694	1,541	22,451,930	1,571	118,362,402	1,742	142,276,026	1,478,799

Schedule XII : Commercial 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>	
85.1	Cook - C	2	4,538	25	129,007	26	589,726	28	723,271	14,802
85.2	Crab Orchard - C	1	213	2	753	2	11,433	3	12,399	0
85.3	Elk Creek - C	3	4,544	22	21,729	23	454,147	26	480,420	0
85.4	Rural - C	2	873,320	5	204,216	5	843,103	7	1,920,639	0
85.5	Rural Hwy - C	3	41,140	8	617,101	9	2,622,251	12	3,280,492	0
85.6	Sterling - C	10	43,434	48	234,252	50	3,733,632	60	4,011,318	0
85.7	Sterling Hwy - C	1	7,926	0	0	0	0	1	7,926	0
85.8	Tecumseh - C	13	142,900	115	1,034,097	115	13,651,459	128	14,828,456	0
85.9	Tecumseh Hwy - C	7	384,913	30	834,182	30	5,017,539	37	6,236,634	4,680
86	Commercial Total	42	1,502,928	255	3,075,337	260	26,923,290	302	31,501,555	19,482

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	40,760.58	64.65%	96,194,936	68.73%	2,360.00
88. 1G	11,895.68	18.87%	24,029,272	17.17%	2,020.00
89. 2G1	6,522.54	10.35%	12,392,826	8.86%	1,900.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,238.27	3.55%	4,252,713	3.04%	1,900.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,620.77	2.57%	3,064,358	2.19%	1,890.68
94. 4G	8.75	0.01%	16,625	0.01%	1,900.00
95. Total	63,046.59	100.00%	139,950,730	100.00%	2,219.80
CRP					
96. 1C1	9,975.12	74.15%	25,935,312	76.85%	2,600.00
97. 1C	1,757.28	13.06%	4,217,472	12.50%	2,400.00
98. 2C1	1,655.38	12.30%	3,476,298	10.30%	2,100.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	56.02	0.42%	100,836	0.30%	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	13,453.27	100.00%	33,746,964	100.00%	2,508.46
Timber					
105. 1T1	7,305.50	52.65%	8,036,050	52.65%	1,100.00
106. 1T	2,603.58	18.76%	2,863,938	18.76%	1,100.00
107. 2T1	1,009.08	7.27%	1,109,988	7.27%	1,100.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	2,953.90	21.29%	3,249,290	21.29%	1,100.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1.18	0.01%	1,298	0.01%	1,100.00
112. 4T	2.06	0.01%	2,266	0.01%	1,100.00
113. Total	13,875.30	100.00%	15,262,830	100.00%	1,100.00
<hr/>					
Grass Total	63,046.59	69.76%	139,950,730	74.06%	2,219.80
CRP Total	13,453.27	14.89%	33,746,964	17.86%	2,508.46
Timber Total	13,875.30	15.35%	15,262,830	8.08%	1,100.00
<hr/>					
114. Market Area Total	90,375.16	100.00%	188,960,524	100.00%	2,090.85

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

49 Johnson

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	132,736,936	141,603,187	8,866,251	6.68%	1,478,799	5.57%
02. Recreational	343,960	672,839	328,879	95.62%	0	95.62%
03. Ag-Homesite Land, Ag-Res Dwelling	53,274,743	55,376,359	2,101,616	3.94%	1,140,207	1.80%
04. Total Residential (sum lines 1-3)	186,355,639	197,652,385	11,296,746	6.06%	2,619,006	4.66%
05. Commercial	34,429,430	27,116,879	-7,312,551	-21.24%	19,482	-21.30%
06. Industrial	4,658,046	4,384,676	-273,370	-5.87%	0	-5.87%
07. Total Commercial (sum lines 5-6)	39,087,476	31,501,555	-7,585,921	-19.41%	19,482	-19.46%
08. Ag-Farmsite Land, Outbuildings	25,426,213	31,031,698	5,605,485	22.05%	976,387	18.21%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	130,044	130,044	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	25,556,257	31,161,742	5,605,485	21.93%	976,387	18.11%
12. Irrigated	135,175,756	129,805,744	-5,370,012	-3.97%		
13. Dryland	332,780,362	332,571,438	-208,924	-0.06%		
14. Grassland	180,658,205	188,960,524	8,302,319	4.60%		
15. Wasteland	121,162	121,131	-31	-0.03%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	648,735,485	651,458,837	2,723,352	0.42%		
18. Total Value of all Real Property (Locally Assessed)	899,734,857	911,774,519	12,039,662	1.34%	3,614,875	0.94%

2022 Assessment Survey for Johnson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$129,977
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Part of Assessor.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$27,031- this amount includes Vanguard and GIS Licensing, GIS Website, and Hardware.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,350
12.	Amount of last year's assessor's budget not used:
	\$10,276.77

B. Computer, Automation Information and GIS

1.	Administrative software:
	VCS by Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	We use GIS mapping to show ownership.
5.	If so, who maintains the Cadastral Maps?
	gWorks and Assessor
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - https://johnson.gworks.com/
8.	Who maintains the GIS software and maps?
	Assessor and Deputy
9.	What type of aerial imagery is used in the cyclical review of properties?
	Satellite
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2022 Residential Assessment Survey for Johnson County

1.	Valuation data collection done by:																
	Assessor and Deputy.																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<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 Acreages - Townships 4 (reappraised in 2017), 5 (reappraised in 2021) and 6 (reappraised in 2020)</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings are valued at the same time as the rural residential</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Rural farm dwellings are valued at the same time as the rural residential</td> </tr> </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 Acreages - Townships 4 (reappraised in 2017), 5 (reappraised in 2021) and 6 (reappraised in 2020)	AG OB	Outbuildings are valued at the same time as the rural residential	AG DW	Rural farm dwellings are valued at the same time as the rural residential
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AG DW	Rural farm dwellings are valued at the same time as the rural residential																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	The cost approach is used--RCNLD (replacement cost new less depreciation).																
4.	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?																
	The CAMA physical depreciation tables are used and then an economic factor adjustment (map factor) is applied for each valuation group.																
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																
	Yes, and depreciation tables are adjusted by an economic factor (map factor) for each valuation group that is reviewed.																
6.	Describe the methodology used to determine the residential lot values?																
	The County uses market value based on a per-square-foot basis.																
7.	How are rural residential site values developed?																
	The assessor utilizes the sales of acreages to value rural sites.																
8.	Are there form 191 applications on file?																

	No																																								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																								
	The county uses a market approach by reviewing lot sales in the town or surrounding towns if needed to determine average vacant lot sales prices.																																								
10.	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2019</td> <td>2008</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>2</td> <td>2019</td> <td>2008</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>4</td> <td>2019</td> <td>2008</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>6</td> <td>2019</td> <td>2008</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>9</td> <td>2020</td> <td>2008</td> <td>2020</td> <td>2016-2021</td> </tr> <tr> <td>AG OB</td> <td>2020</td> <td>2008</td> <td>2020</td> <td>2016-2021</td> </tr> <tr> <td>AG DW</td> <td>2020</td> <td>2008</td> <td>2020</td> <td>2016 -2021</td> </tr> </tbody> </table> <p>The County maintains that the valuation groups are tied to amenities available in the communities and the appraisal cycle the county has. Each valuation group is analyzed separately as they tend to have their own unique markets. Adjustments for assessor locations are applied by a factor using the base year of 2008. For Valuation Group 9 Rural Residential Acreages, Township 5 was reappraised in 2022, Township 4 was reappraised in 2017 and Township 6 was reappraised in 2021.</p>	<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	2020	2008	2020	2016-2021	AG OB	2020	2008	2020	2016-2021	AG DW	2020	2008	2020	2016 -2021
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																					
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4	2019	2008	2016	2016																																					
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9	2020	2008	2020	2016-2021																																					
AG OB	2020	2008	2020	2016-2021																																					
AG DW	2020	2008	2020	2016 -2021																																					

2022 Commercial Assessment Survey for Johnson County

1.	Valuation data collection done by:													
	Assessor and deputy													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	The entire County is considered as one valuation group.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The county uses the sales approach and cost approach--RCNLD. The county determines an economic depreciation based on sales for each valuation group.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The County will use comparable properties in similar markets with local adjustments.													
4.	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?													
	The county uses depreciation tables created by Tax Valuation, Inc. that are based on the counties' sales.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	No, there is only one grouping used for the entire county for commercial & economic depreciation is applied based on an economic factor adjustment (map factor).													
6.	Describe the methodology used to determine the commercial lot values.													
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><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.													

2022 Agricultural Assessment Survey for Johnson County

1.	Valuation data collection done by:							
	Assessor and Deputy.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="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;">2021</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.	2021
<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.	2021						
3.	Describe the process used to determine and monitor market areas.							
	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.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	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.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Johnson County has no separate market analysis for intensive use properties.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	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.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No							

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 2022:

Residential—

1. Re-appraisal of rural residential property in Township 5(include Vesta & St. Mary), 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, 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, 2022.

BUDGET REQUEST FOR 2021-2022:

Requested budget of \$129,977 is needed to:

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

Tax Year 2023:

Residential—

1. Re-appraisal of rural residential property in Township 4 and urban residential properties in Crab Orchard and Elk Creek 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 2023.
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, 2023.
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, 2023.
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, 2023.

Tax Year 2024:

Residential—

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

Commercial—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for

new improvements or improvement changes made throughout county prior to January 1, 2024.

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

Agricultural/Horticultural Land—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, 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, 2024.

Date: June 15, 2021

Terry Keebler
Johnson County Assessor

UPDATE FOLLOWING JULY 20TH, 2021 office budget hearing, and AUGUST 31ST, 2021 ADOPTION OF 2021-2022 BUDGET:

Changes made to requested budget: NONE

Date: October 12, 2021

Terry Keebler
Johnson County Assessor