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**DEPARTMENT OF REVENUE**

**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**JOHNSON COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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,

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

cc: Terry Keebler, Johnson County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

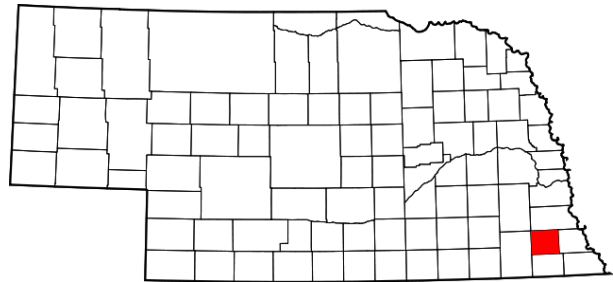
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

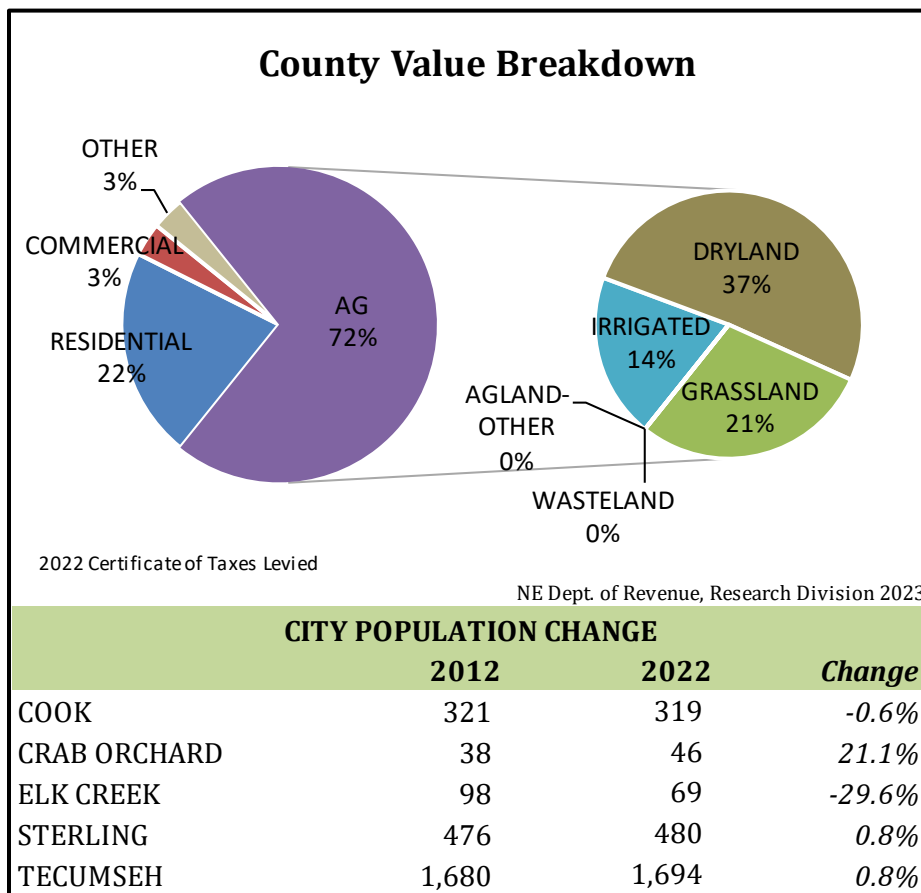


## County Overview

With a total area of 376 square miles, Johnson County has 5,316 residents, per the Census Bureau Quick Facts for 2021, a 1% population increase from the 2020 U.S. Census. Reports indicate that 72% 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 \$98,172 (2022 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 107 employer establishments with total employment of 859, for a 1% overall decrease in employment.



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

ranks first in poultry broilers and other meat-type chickens (USDA AgCensus).

## **2023 Residential Correlation for Johnson County**

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### ***Assessment Actions***

The Johnson County Assessor conducted a physical reappraisal of Valuation Group 4 and Valuation Group 9 for 2023. The assessor included all related improvements, took new photos of the property, implemented new replacement cost and depreciation tables, developed new market analysis and establish new assessed values for 2023. After a sales study the county assessor increased land values. Additionally, improvements were increased in Cook by 4%, Sterling 19%, and in Tecumseh 11% to 23%. Rural site values increased \$2,000 to \$2,500 depending on location. Pick-up work was completed for new improvements or improvement changes made throughout the county prior to January 1, 2023.

### ***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 qualification and verification was discussed during the review. The county assessor qualified sales at a higher rate than the statewide average. The county assessor has qualified all arm's-length sales for the measurement of residential real property.

The county assessor's inspection and review cycle for all real property was discussed with the assessor. The assessor continues to meet the six-year inspection and review requirement by systematically physically reviewing each valuation group on a six-year rotation.

The county assessor maintains five valuation groups that are tied to amenities available in the communities. Valuation Group 1 is Tecumseh, the county seat, main trade center and state correctional facility. Valuation Group 2 is Cook, it has limited retail and two schools. Valuation group 4 is the small towns located in the southern part of the county. Valuation Group 6 is Sterling, limited retail but affected by a large highway. Valuation Group 9 is all the Rural Residential Acreages. The village of St. Mary is now unincorporated and was absorbed into Rural Residential Acreages.

The county assessor utilizes market value on a per-square-foot basis to residential lot value. The latest Lot Value Study was done in 2023. The cost and depreciation tables with map factors were updated in +2019 and 2020.

The county assessor does not have a valuation methodology on file.

### ***Description of Analysis***

The residential property class is analyzed using five valuation groups that are primarily based on the assessor locations geographically located within Johnson County.

## 2023 Residential Correlation for Johnson County

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

For the residential property class there were 126 sales representing all five of the valuation groups. Review of the overall statistical sample shows that on the median is within the acceptable range. The COD and PRD are both high and indicate a need to update the costing tables and depreciation studies.

All valuation groups have a median within the acceptable range, except Valuation Group 4, which has too few sales to analyze. The median is the only acceptable means of measurement this indicates there is uniformity of assessed values.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 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. Valuation Group 4 is subject to the same appraisal techniques as the acceptable valuation groups and is assessed at an acceptable level of value.

Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	67	96.20	106.51	89.55	36.47	118.94
2	19	94.02	94.03	89.27	20.62	105.33
4	5	107.39	105.15	108.83	11.90	96.62
6	12	93.16	96.61	88.09	23.99	109.67
9	23	93.47	89.38	76.13	26.89	117.40
____ALL____	126	94.01	100.50	85.49	30.83	117.56

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Johnson County is 94%.

## 2023 Commercial Correlation for Johnson County

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### *Assessment Actions*

Only pick-up work and routine maintenance were 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.

One of the areas addressed includes sales qualification and verification. The county assessor utilizes sales well above the statewide average rates. The review of the county revealed that no apparent bias existed in the qualification determination of its commercial properties.

The county assessor's inspection and review cycle for all real property was reviewed, for the commercial class inspections were last completed in 2019. The latest commercial lot studies were completed in 2019. The date of the costing and depreciation tables for all commercial valuation groups are dated 2019 and will be reviewed next year. Economic depreciation is determined based on sales.

There is one commercial valuation group for Johnson County. There is not a lot of commercial market activity in the county and the market is not competitive. The county assessor uses a market approach in determining lot values and generally prices lots using a square foot basis. The county assessor uses the sales approach and cost approach to value commercial property.

### *Description of Analysis*

There are 27 qualified sales available to be analyzed. A review of the three measures of central tendency shows that two of the three are within the acceptable range. The COD is also within the acceptable range, while the PRD is high. The sales price substrata display an organized pattern of regressivity, indicating that the appraisal tables need to be adjusted for the next assessment year, the county assessor has indicated that this work will be completed next year.

Review of the 2023 Abstract of Assessment, Form 45 Compared to the 2022 Certificate of Taxes Levied (CTL) supports that only routine maintenance was completed this year.

### *Equalization and Quality of Assessment*

Based on all relevant information, the quality of assessment of the commercial property class adheres to generally accepted mass appraisal techniques.

### *Level of Value*

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

# 2023 Agricultural Correlation for Johnson County

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## *Assessment Actions*

For assessment year 2023, dryland values increased 3%. Grassland was decreased 8% per acre and CRP decreased 3%. Home and farm site values increased from \$17,500 to \$19,500 and \$19,500 to \$22,000 respectively.

All agricultural improvements were inspected this year. The pickup 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.

There are no market areas in Johnson County, values are delineated using land use and Land Capability Groups (LCG). All agricultural improvements were physically reviewed in 2022 and 2023. The costing is dated 2019 and Computer-Assisted Mass Appraisal (CAMA) system derived depreciation is dated 2019.

Land use review is conducted using aerial imagery and was last completed in assessment year 2022. Conservation Reserve Program (CRP) land has been identified and separately valued.

## *Description of Analysis*

There are 47 sales available in the agricultural property class. 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.

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.

The 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

## *Equalization and Quality of Assessment*

Agricultural homes and outbuildings and rural residential acreages have all been valued in the same manner utilizing the same site values, and depreciation and costing tables. A review of statistics with sufficient sales and the assessment practices suggests that the assessments within Johnson County are valued within the acceptable range. The quality of assessment of the agricultural land in Johnson County complies with generally accepted mass appraisal techniques.

## 2023 Agricultural Correlation for Johnson County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Dry____						
County	15	69.15	68.97	68.52	12.41	100.66
1	15	69.15	68.97	68.52	12.41	100.66
____Grass____						
County	11	72.06	74.32	69.14	14.43	107.49
1	11	72.06	74.32	69.14	14.43	107.49
____ALL____	47	72.06	71.71	70.63	13.29	101.53

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Johnson County is 72%.

## 2023 Opinions of the Property Tax Administrator for Johnson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2023 Commission Summary for Johnson County

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### Residential Real Property - Current

Number of Sales	126	Median	94.01
Total Sales Price	\$13,536,477	Mean	100.50
Total Adj. Sales Price	\$13,536,477	Wgt. Mean	85.49
Total Assessed Value	\$11,571,670	Average Assessed Value of the Base	\$95,993
Avg. Adj. Sales Price	\$107,432	Avg. Assessed Value	\$91,839

### Confidence Interval - Current

95% Median C.I	82.94 to 99.16
95% Wgt. Mean C.I	80.49 to 90.48
95% Mean C.I	92.91 to 108.09
% of Value of the Class of all Real Property Value in the County	17.88
% of Records Sold in the Study Period	7.14
% of Value Sold in the Study Period	6.83

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	114	93	92.55
2021	96	93	93.31
2020	92	97	96.61
2019	81	97	96.93

## 2023 Commission Summary for Johnson County

### Commercial Real Property - Current

Number of Sales	27	Median	96.27
Total Sales Price	\$2,894,516	Mean	97.33
Total Adj. Sales Price	\$2,894,516	Wgt. Mean	85.24
Total Assessed Value	\$2,467,334	Average Assessed Value of the Base	\$107,082
Avg. Adj. Sales Price	\$107,204	Avg. Assessed Value	\$91,383

### Confidence Interval - Current

95% Median C.I	84.35 to 102.23
95% Wgt. Mean C.I	71.51 to 98.97
95% Mean C.I	83.72 to 110.94
% of Value of the Class of all Real Property Value in the County	3.42
% of Records Sold in the Study Period	8.91
% of Value Sold in the Study Period	7.60

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	24	100	96.63
2021	26	100	100.71
2020	17	100	99.16
2019	14	100	100.79

**49 Johnson**  
**RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 126  
 Total Sales Price : 13,536,477  
 Total Adj. Sales Price : 13,536,477  
 Total Assessed Value : 11,571,670  
 Avg. Adj. Sales Price : 107,432  
 Avg. Assessed Value : 91,839

MEDIAN : 94  
 WGT. MEAN : 85  
 MEAN : 101  
 COD : 30.83  
 PRD : 117.56

COV : 43.23  
 STD : 43.45  
 Avg. Abs. Dev : 28.98  
 MAX Sales Ratio : 331.86  
 MIN Sales Ratio : 40.20

95% Median C.I. : 82.94 to 99.16  
 95% Wgt. Mean C.I. : 80.49 to 90.48  
 95% Mean C.I. : 92.91 to 108.09

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	16	104.66	108.70	98.33	18.71	110.55	64.99	194.97	95.05 to 125.81	111,206	109,348
01-JAN-21 To 31-MAR-21	14	116.44	133.75	112.92	30.95	118.45	73.09	283.35	93.47 to 158.79	70,486	79,590
01-APR-21 To 30-JUN-21	15	116.31	132.87	108.17	33.96	122.83	66.49	331.86	94.62 to 151.38	66,333	71,755
01-JUL-21 To 30-SEP-21	13	77.13	95.09	83.77	35.86	113.51	55.76	152.88	62.51 to 123.92	109,962	92,113
01-OCT-21 To 31-DEC-21	20	93.79	103.02	89.18	25.18	115.52	55.10	195.20	82.53 to 108.87	107,135	95,546
01-JAN-22 To 31-MAR-22	8	65.78	78.64	73.57	35.07	106.89	43.16	122.53	43.16 to 122.53	79,000	58,121
01-APR-22 To 30-JUN-22	20	71.37	76.45	69.40	27.56	110.16	40.20	114.62	61.10 to 94.00	162,189	112,552
01-JUL-22 To 30-SEP-22	20	74.53	80.19	77.65	20.45	103.27	52.07	132.14	68.41 to 82.94	116,370	90,356
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	58	107.56	117.94	98.98	29.75	119.16	55.76	331.86	97.48 to 118.60	89,493	88,580
01-OCT-21 To 30-SEP-22	68	81.51	85.62	77.09	26.57	111.06	40.20	195.20	73.24 to 90.19	122,733	94,618
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	62	104.77	115.52	95.41	31.78	121.08	55.10	331.86	93.60 to 118.23	89,581	85,467
<u>ALL</u>	126	94.01	100.50	85.49	30.83	117.56	40.20	331.86	82.94 to 99.16	107,432	91,839

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	67	96.20	106.51	89.55	36.47	118.94	43.16	331.86	81.67 to 108.07	92,824	83,120
2	19	94.02	94.03	89.27	20.62	105.33	47.90	152.88	73.44 to 105.34	102,053	91,098
4	5	107.39	105.15	108.83	11.90	96.62	80.21	122.53	N/A	35,300	38,417
6	12	93.16	96.61	88.09	23.99	109.67	63.77	145.54	70.18 to 119.03	83,367	73,441
9	23	93.47	89.38	76.13	26.89	117.40	40.20	157.38	64.99 to 100.05	182,669	139,060
<u>ALL</u>	126	94.01	100.50	85.49	30.83	117.56	40.20	331.86	82.94 to 99.16	107,432	91,839

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	122	93.80	98.75	85.43	29.46	115.59	40.20	331.86	82.79 to 97.89	110,783	94,639
06											
07	4	152.59	153.85	122.40	40.80	125.69	73.24	237.00	N/A	5,250	6,426
<u>ALL</u>	126	94.01	100.50	85.49	30.83	117.56	40.20	331.86	82.94 to 99.16	107,432	91,839

**49 Johnson**  
**RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 126  
 Total Sales Price : 13,536,477  
 Total Adj. Sales Price : 13,536,477  
 Total Assessed Value : 11,571,670  
 Avg. Adj. Sales Price : 107,432  
 Avg. Assessed Value : 91,839

MEDIAN : 94  
 WGT. MEAN : 85  
 MEAN : 101  
 COD : 30.83  
 PRD : 117.56

COV : 43.23  
 STD : 43.45  
 Avg. Abs. Dev : 28.98  
 MAX Sales Ratio : 331.86  
 MIN Sales Ratio : 40.20

95% Median C.I. : 82.94 to 99.16  
 95% Wgt. Mean C.I. : 80.49 to 90.48  
 95% Mean C.I. : 92.91 to 108.09

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	2	216.10	216.10	214.20	09.67	100.89	195.20	237.00	N/A	2,750	5,891
Less Than 15,000	7	195.20	187.26	182.90	43.09	102.38	73.24	331.86	73.24 to 331.86	7,357	13,456
Less Than 30,000	19	123.57	152.83	140.50	42.57	108.78	73.09	331.86	97.02 to 195.20	15,853	22,272
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	124	93.80	98.64	85.43	29.30	115.46	40.20	331.86	82.79 to 97.89	109,121	93,225
Greater Than 14,999	119	93.60	95.40	85.11	26.30	112.09	40.20	209.65	82.79 to 97.58	113,319	96,449
Greater Than 29,999	107	90.19	91.21	84.23	24.96	108.29	40.20	158.79	81.64 to 96.20	123,694	104,192
<b>Incremental Ranges</b>											
0 TO 4,999	2	216.10	216.10	214.20	09.67	100.89	195.20	237.00	N/A	2,750	5,891
5,000 TO 14,999	5	109.97	175.73	179.15	83.98	98.09	73.24	331.86	N/A	9,200	16,482
15,000 TO 29,999	12	123.05	132.75	131.75	22.95	100.76	73.09	209.65	97.02 to 157.38	20,808	27,415
30,000 TO 59,999	23	118.60	108.24	106.83	24.76	101.32	43.16	158.79	80.43 to 132.14	42,604	45,512
60,000 TO 99,999	25	103.97	99.32	99.32	16.92	100.00	55.76	152.88	87.51 to 108.87	78,092	77,558
100,000 TO 149,999	31	82.58	85.10	85.14	21.57	99.95	47.90	126.45	72.96 to 95.05	123,884	105,470
150,000 TO 249,999	19	75.55	79.04	79.62	20.66	99.27	47.76	123.01	66.41 to 94.62	187,337	149,152
250,000 TO 499,999	9	64.99	71.89	70.93	24.62	101.35	40.20	94.00	53.24 to 90.19	322,586	228,811
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>126</b>	<b>94.01</b>	<b>100.50</b>	<b>85.49</b>	<b>30.83</b>	<b>117.56</b>	<b>40.20</b>	<b>331.86</b>	<b>82.94 to 99.16</b>	<b>107,432</b>	<b>91,839</b>

**49 Johnson**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 27  
Total Sales Price : 2,894,516  
Total Adj. Sales Price : 2,894,516  
Total Assessed Value : 2,467,334  
Avg. Adj. Sales Price : 107,204  
Avg. Assessed Value : 91,383

MEDIAN : 96  
WGT. MEAN : 85  
MEAN : 97  
COD : 22.13  
PRD : 114.18

COV : 35.34  
STD : 34.40  
Avg. Abs. Dev : 21.30  
MAX Sales Ratio : 227.64  
MIN Sales Ratio : 49.71

95% Median C.I. : 84.35 to 102.23  
95% Wgt. Mean C.I. : 71.51 to 98.97  
95% Mean C.I. : 83.72 to 110.94

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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-19 To 31-DEC-19	3	112.88	144.60	94.20	39.68	153.50	93.27	227.64	N/A	366,000	344,767	
01-JAN-20 To 31-MAR-20	3	96.27	105.05	106.63	16.30	98.52	85.90	132.98	N/A	30,667	32,700	
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	107.71	104.73	11.62	102.85	92.08	128.00	N/A	57,613	60,341	
01-OCT-21 To 31-DEC-21	1	112.53	112.53	112.53	00.00	100.00	112.53	112.53	N/A	10,000	11,253	
01-JAN-22 To 31-MAR-22	5	100.00	104.73	111.83	12.37	93.65	84.35	140.54	N/A	61,008	68,228	
01-APR-22 To 30-JUN-22	1	88.03	88.03	88.03	00.00	100.00	88.03	88.03	N/A	65,000	57,218	
01-JUL-22 To 30-SEP-22	6	67.20	73.49	62.98	20.16	116.69	49.71	98.85	49.71 to 98.85	120,439	75,848	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	7	101.13	121.44	95.21	27.97	127.55	85.90	227.64	85.90 to 227.64	171,429	163,216	
01-OCT-20 To 30-SEP-21	7	92.08	87.54	77.74	21.00	112.61	53.60	128.00	53.60 to 128.00	84,549	65,732	
01-OCT-21 To 30-SEP-22	13	94.86	89.63	78.42	18.74	114.29	49.71	140.54	66.97 to 102.23	84,821	66,515	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	5	96.27	97.63	86.99	15.85	112.23	71.89	132.98	N/A	46,200	40,191	
01-JAN-21 To 31-DEC-21	7	96.99	93.34	80.08	19.25	116.56	53.60	128.00	53.60 to 128.00	67,549	54,090	
<u>ALL</u>	27	96.27	97.33	85.24	22.13	114.18	49.71	227.64	84.35 to 102.23	107,204	91,383	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	27	96.27	97.33	85.24	22.13	114.18	49.71	227.64	84.35 to 102.23	107,204	91,383	
<u>ALL</u>	27	96.27	97.33	85.24	22.13	114.18	49.71	227.64	84.35 to 102.23	107,204	91,383	

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	27	96.27	97.33	85.24	22.13	114.18	49.71	227.64	84.35 to 102.23	107,204	91,383	
04												
<u>ALL</u>	27	96.27	97.33	85.24	22.13	114.18	49.71	227.64	84.35 to 102.23	107,204	91,383	

**49 Johnson**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 27  
 Total Sales Price : 2,894,516  
 Total Adj. Sales Price : 2,894,516  
 Total Assessed Value : 2,467,334  
 Avg. Adj. Sales Price : 107,204  
 Avg. Assessed Value : 91,383

MEDIAN : 96  
 WGT. MEAN : 85  
 MEAN : 97  
 COD : 22.13  
 PRD : 114.18

COV : 35.34  
 STD : 34.40  
 Avg. Abs. Dev : 21.30  
 MAX Sales Ratio : 227.64  
 MIN Sales Ratio : 49.71

95% Median C.I. : 84.35 to 102.23  
 95% Wgt. Mean C.I. : 71.51 to 98.97  
 95% Mean C.I. : 83.72 to 110.94

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	5	103.04	128.87	120.11	26.99	107.29	100.00	227.64	N/A	8,008	9,619
Less Than 30,000	10	100.57	108.44	96.38	22.87	112.51	66.97	227.64	67.42 to 112.88	14,068	13,558
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	27	96.27	97.33	85.24	22.13	114.18	49.71	227.64	84.35 to 102.23	107,204	91,383
Greater Than 14,999	22	92.68	90.17	84.75	19.78	106.40	49.71	140.54	67.42 to 98.85	129,749	109,965
Greater Than 29,999	17	92.08	90.80	84.67	20.69	107.24	49.71	140.54	67.17 to 102.23	161,991	137,162
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	5	103.04	128.87	120.11	26.99	107.29	100.00	227.64	N/A	8,008	9,619
15,000 TO 29,999	5	96.27	88.02	86.94	15.59	101.24	66.97	112.88	N/A	20,127	17,498
30,000 TO 59,999	6	99.61	106.83	109.09	14.30	97.93	85.90	132.98	85.90 to 132.98	38,307	41,788
60,000 TO 99,999	1	88.03	88.03	88.03	00.00	100.00	88.03	88.03	N/A	65,000	57,218
100,000 TO 149,999	6	88.22	92.48	93.82	20.41	98.57	67.17	140.54	67.17 to 140.54	114,833	107,733
150,000 TO 249,999	2	58.37	58.37	58.74	08.17	99.37	53.60	63.14	N/A	162,500	95,449
250,000 TO 499,999	1	49.71	49.71	49.71	00.00	100.00	49.71	49.71	N/A	370,000	183,915
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 +											
<b>ALL</b>	<b>27</b>	<b>96.27</b>	<b>97.33</b>	<b>85.24</b>	<b>22.13</b>	<b>114.18</b>	<b>49.71</b>	<b>227.64</b>	<b>84.35 to 102.23</b>	<b>107,204</b>	<b>91,383</b>

**49 Johnson**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 27  
 Total Sales Price : 2,894,516  
 Total Adj. Sales Price : 2,894,516  
 Total Assessed Value : 2,467,334  
 Avg. Adj. Sales Price : 107,204  
 Avg. Assessed Value : 91,383

MEDIAN : 96  
 WGT. MEAN : 85  
 MEAN : 97  
 COD : 22.13  
 PRD : 114.18

COV : 35.34  
 STD : 34.40  
 Avg. Abs. Dev : 21.30  
 MAX Sales Ratio : 227.64  
 MIN Sales Ratio : 49.71

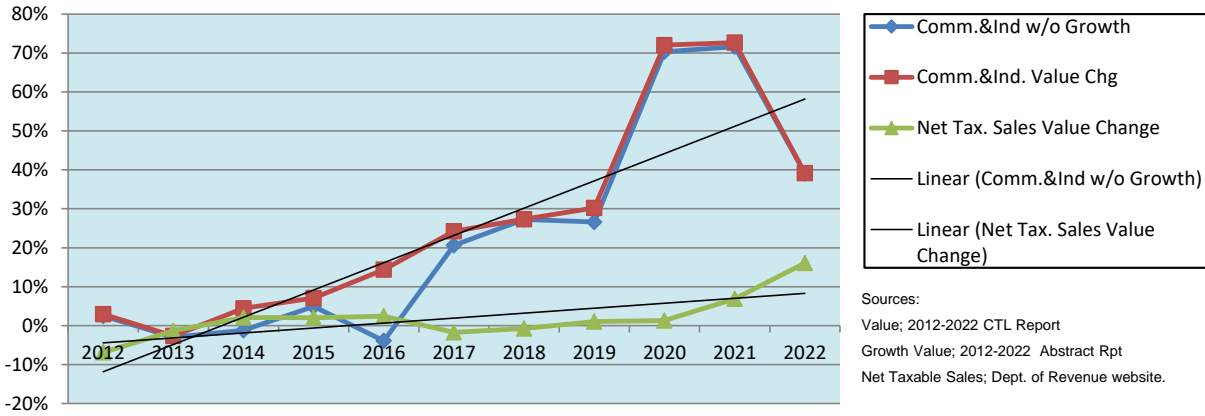
95% Median C.I. : 84.35 to 102.23  
 95% Wgt. Mean C.I. : 71.51 to 98.97  
 95% Mean C.I. : 83.72 to 110.94

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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
344	4	84.28	92.13	97.31	29.58	94.68	66.97	132.98	N/A	21,909	21,319
352	2	58.44	58.44	53.42	14.94	109.40	49.71	67.17	N/A	235,000	125,540
353	6	98.50	98.81	97.17	06.32	101.69	85.90	112.88	85.90 to 112.88	26,674	25,919
358	1	96.27	96.27	96.27	00.00	100.00	96.27	96.27	N/A	25,000	24,068
406	5	103.04	101.71	96.43	19.53	105.48	53.60	140.54	N/A	81,000	78,108
410	2	90.06	90.06	90.53	02.25	99.48	88.03	92.08	N/A	85,000	76,952
442	1	96.55	96.55	96.55	00.00	100.00	96.55	96.55	N/A	15,000	14,482
494	3	84.35	127.96	80.84	61.55	158.29	71.89	227.64	N/A	84,667	68,448
530	1	63.14	63.14	63.14	00.00	100.00	63.14	63.14	N/A	175,000	110,498
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>	27	96.27	97.33	85.24	22.13	114.18	49.71	227.64	84.35 to 102.23	107,204	91,383

### 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%
2022	\$ 31,501,555	\$ 19,482	0.06%	\$ 31,482,073	-19.46%	\$ 26,612,945	8.56%
<b>Ann %chg</b>	<b>3.06%</b>			<b>Average</b>	<b>0.62%</b>	2.23%	<b>1.45%</b>

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%
2022	39.08%	39.16%	16.07%

County Number	49
County Name	Johnson



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

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 47  
 Total Sales Price : 25,858,490  
 Total Adj. Sales Price : 25,858,490  
 Total Assessed Value : 18,264,660  
 Avg. Adj. Sales Price : 550,181  
 Avg. Assessed Value : 388,610

MEDIAN : 72  
 WGT. MEAN : 71  
 MEAN : 72  
 COD : 13.29  
 PRD : 101.53

COV : 16.50  
 STD : 11.83  
 Avg. Abs. Dev : 09.58  
 MAX Sales Ratio : 97.30  
 MIN Sales Ratio : 48.75

95% Median C.I. : 67.15 to 77.47  
 95% Wgt. Mean C.I. : 65.90 to 75.37  
 95% Mean C.I. : 68.33 to 75.09

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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-19 To 31-DEC-19	1	84.67	84.67	84.67	00.00	100.00	84.67	84.67	N/A	1,500,000	1,270,116
01-JAN-20 To 31-MAR-20	7	78.77	77.56	76.75	11.86	101.06	58.00	97.30	58.00 to 97.30	324,506	249,062
01-APR-20 To 30-JUN-20	2	71.56	71.56	71.48	01.26	100.11	70.66	72.46	N/A	578,356	413,393
01-JUL-20 To 30-SEP-20	3	80.64	76.35	75.20	06.29	101.53	66.59	81.81	N/A	786,667	591,547
01-OCT-20 To 31-DEC-20	4	71.21	71.63	71.74	02.63	99.85	69.15	74.94	N/A	343,282	246,264
01-JAN-21 To 31-MAR-21	9	74.29	73.05	72.87	09.93	100.25	58.42	87.47	60.99 to 79.73	605,240	441,066
01-APR-21 To 30-JUN-21	9	63.48	66.92	59.50	16.48	112.47	48.75	94.56	54.69 to 82.51	556,878	331,353
01-JUL-21 To 30-SEP-21	2	74.77	74.77	74.54	15.55	100.31	63.14	86.39	N/A	408,000	304,104
01-OCT-21 To 31-DEC-21	5	52.93	59.89	62.08	14.68	96.47	51.78	77.47	N/A	716,946	445,044
01-JAN-22 To 31-MAR-22	1	71.43	71.43	71.43	00.00	100.00	71.43	71.43	N/A	532,315	380,223
01-APR-22 To 30-JUN-22	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	1,150,000	1,039,116
01-JUL-22 To 30-SEP-22	3	75.07	71.18	70.24	11.15	101.34	56.68	81.79	N/A	218,333	153,361
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	13	78.77	76.90	77.04	10.04	99.82	58.00	97.30	67.93 to 84.67	560,635	431,921
01-OCT-20 To 30-SEP-21	24	71.07	70.66	67.56	12.76	104.59	48.75	94.56	63.14 to 78.43	527,008	356,043
01-OCT-21 To 30-SEP-22	10	68.32	67.48	69.31	17.20	97.36	51.78	90.36	52.06 to 81.79	592,204	410,464
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	16	72.96	75.10	74.43	09.18	100.90	58.00	97.30	69.15 to 81.18	447,587	333,120
01-JAN-21 To 31-DEC-21	25	65.21	68.35	65.85	16.27	103.80	48.75	94.56	60.99 to 77.47	594,392	391,408
<u>ALL</u>	47	72.06	71.71	70.63	13.29	101.53	48.75	97.30	67.15 to 77.47	550,181	388,610

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	72.06	71.71	70.63	13.29	101.53	48.75	97.30	67.15 to 77.47	550,181	388,610
<u>ALL</u>	47	72.06	71.71	70.63	13.29	101.53	48.75	97.30	67.15 to 77.47	550,181	388,610

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

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 47  
 Total Sales Price : 25,858,490  
 Total Adj. Sales Price : 25,858,490  
 Total Assessed Value : 18,264,660  
 Avg. Adj. Sales Price : 550,181  
 Avg. Assessed Value : 388,610

MEDIAN : 72  
 WGT. MEAN : 71  
 MEAN : 72  
 COD : 13.29  
 PRD : 101.53

COV : 16.50  
 STD : 11.83  
 Avg. Abs. Dev : 09.58  
 MAX Sales Ratio : 97.30  
 MIN Sales Ratio : 48.75

95% Median C.I. : 67.15 to 77.47  
 95% Wgt. Mean C.I. : 65.90 to 75.37  
 95% Mean C.I. : 68.33 to 75.09

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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	5	63.97	66.38	65.52	10.08	101.31	54.69	79.73	N/A	417,623	273,634
1	5	63.97	66.38	65.52	10.08	101.31	54.69	79.73	N/A	417,623	273,634
<u>    Grass    </u>											
County	9	72.06	73.08	68.88	13.11	106.10	56.68	97.30	62.22 to 81.79	319,787	220,275
1	9	72.06	73.08	68.88	13.11	106.10	56.68	97.30	62.22 to 81.79	319,787	220,275
<u>    ALL    </u>	47	72.06	71.71	70.63	13.29	101.53	48.75	97.30	67.15 to 77.47	550,181	388,610

**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	15	69.15	68.97	68.52	12.41	100.66	52.93	87.47	58.42 to 75.46	423,685	290,297
1	15	69.15	68.97	68.52	12.41	100.66	52.93	87.47	58.42 to 75.46	423,685	290,297
<u>    Grass    </u>											
County	11	72.06	74.32	69.14	14.43	107.49	56.68	97.30	62.22 to 94.56	366,825	253,618
1	11	72.06	74.32	69.14	14.43	107.49	56.68	97.30	62.22 to 94.56	366,825	253,618
<u>    ALL    </u>	47	72.06	71.71	70.63	13.29	101.53	48.75	97.30	67.15 to 77.47	550,181	388,610

## Johnson County 2023 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	4,994
Otoe	1	5,500	n/a	5,400	5,400	4,900	4,900	4,200	4,200	5,171
Nemaha	1	6,800	n/a	6,200	6,200	n/a	4,750	3,850	3,850	5,860
Richardson	44	5,068	4,949	4,509	4,503	n/a	4,288	3,074	2,966	4,392
Otoe	1	5,500	n/a	5,400	5,400	4,900	4,900	4,200	4,200	5,171
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869

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	2,900	2,700	2,400	3,223
Otoe	1	4,700	4,700	4,367	4,250	4,116	4,100	3,500	3,200	4,218
Nemaha	1	5,400	5,400	4,495	3,848	3,853	4,123	2,800	2,600	4,272
Richardson	44	4,351	4,260	4,000	3,915	3,531	3,158	2,322	2,322	3,429
Otoe	1	4,700	4,700	4,367	4,250	4,116	4,100	3,500	3,200	4,218
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548

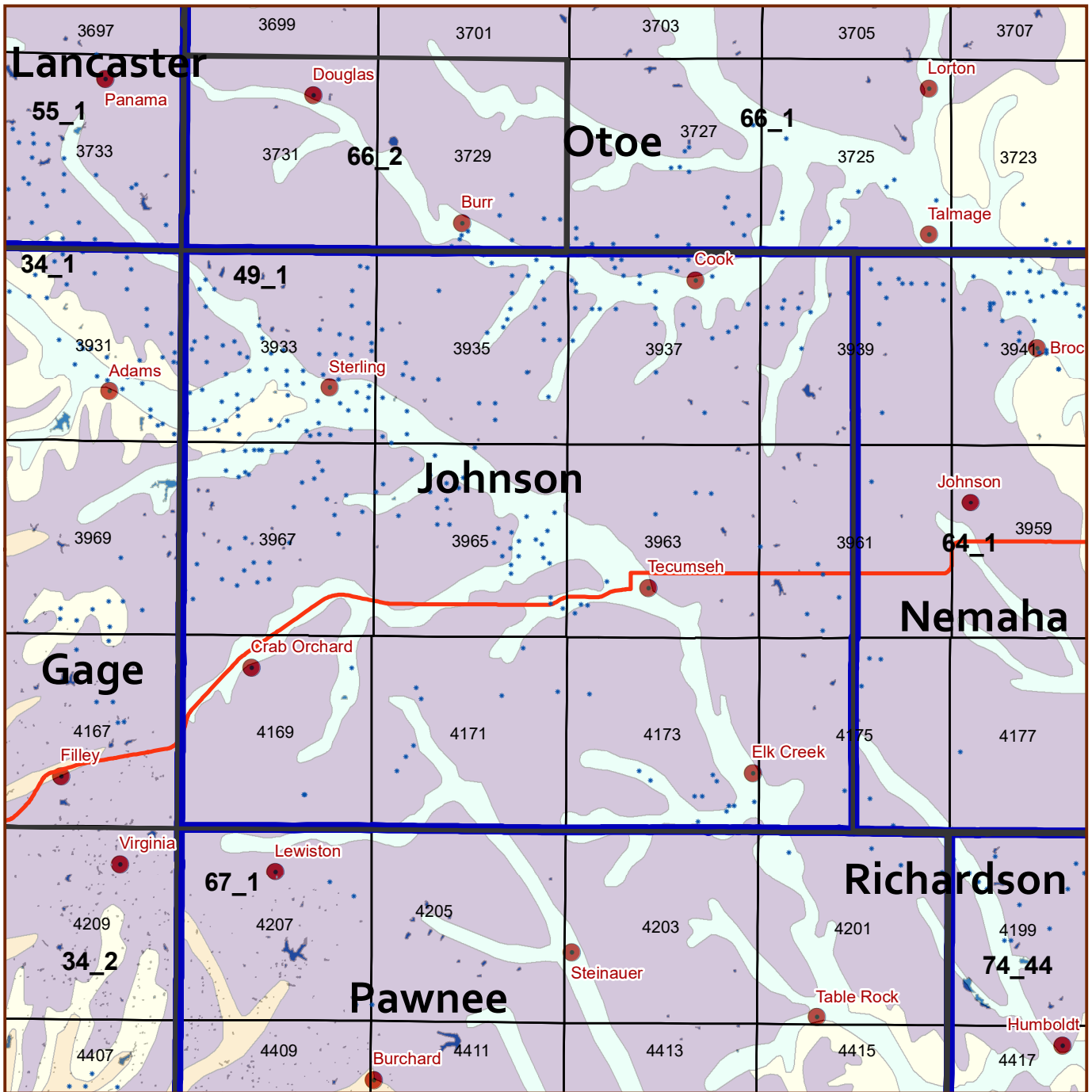
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Johnson	1	2,100	2,020	1,900	n/a	1,900	n/a	1,891	1,900	2,052
Otoe	1	2,200	2,200	2,000	2,000	1,800	1,800	1,750	1,600	2,180
Nemaha	1	2,000	2,000	1,600	n/a	1,400	1,400	n/a	1,400	1,914
Richardson	44	1,755	1,550	1,710	n/a	1,656	1,450	n/a	1,400	1,726
Otoe	1	2,200	2,200	2,000	2,000	1,800	1,800	1,750	1,600	2,180
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915

County	Mkt Area	CRP	TIMBER	WASTE
Johnson	1	2,435	1,100	130
Otoe	1	2,988	1,141	200
Nemaha	1	2,671	900	99
Richardson	44	2,644	900	100
Otoe	1	2,988	1,141	200
Gage	1	3,031	1,000	200

Source: 2023 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**

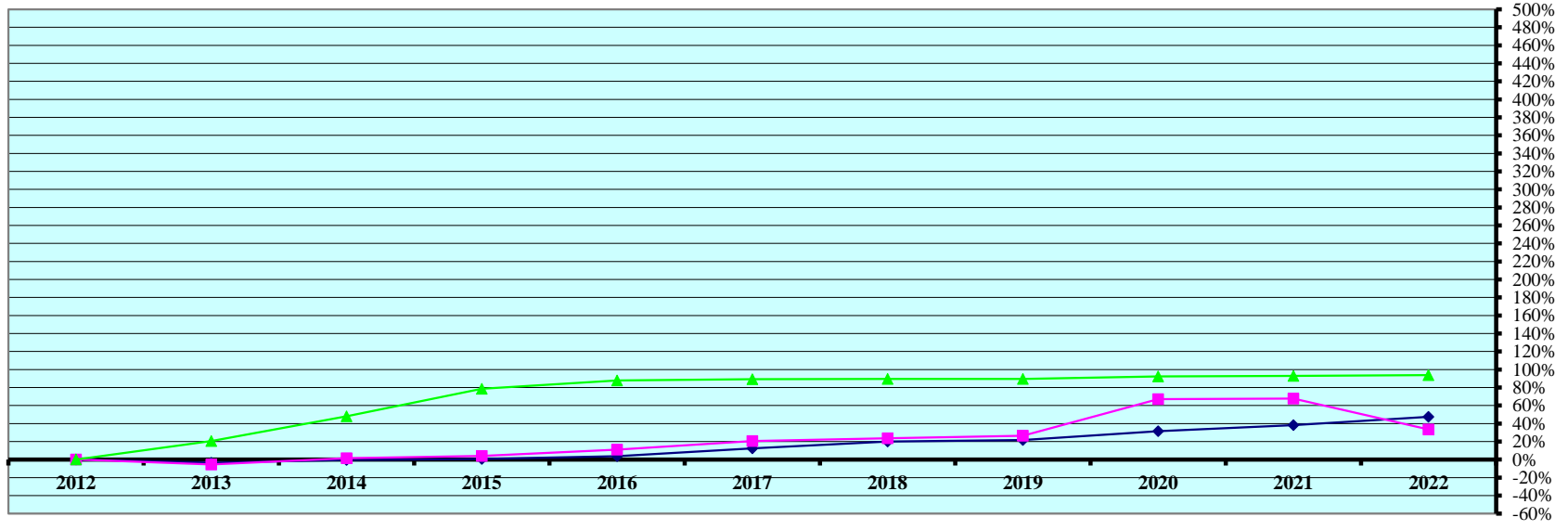
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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 2012 - 2022**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	96,244,200	-	-	-	23,303,855	-	-	-	336,166,340	-	-	-
2013	92,870,130	-3,374,070	-3.51%	-3.51%	22,033,725	-1,270,130	-5.45%	-5.45%	405,414,280	69,247,940	20.60%	20.60%
2014	95,834,920	2,964,790	3.19%	-0.43%	23,645,895	1,612,170	7.32%	1.47%	497,926,060	92,511,780	22.82%	48.12%
2015	96,752,360	917,440	0.96%	0.53%	24,233,635	587,740	2.49%	3.99%	600,192,807	102,266,747	20.54%	78.54%
2016	99,728,870	2,976,510	3.08%	3.62%	25,896,973	1,663,338	6.86%	11.13%	631,962,521	31,769,714	5.29%	87.99%
2017	108,242,349	8,513,479	8.54%	12.47%	28,123,066	2,226,093	8.60%	20.68%	636,378,338	4,415,817	0.70%	89.30%
2018	115,463,254	7,220,905	6.67%	19.97%	28,816,747	693,681	2.47%	23.66%	637,018,155	639,817	0.10%	89.49%
2019	117,172,144	1,708,890	1.48%	21.74%	29,477,922	661,175	2.29%	26.49%	637,109,498	91,343	0.01%	89.52%
2020	126,471,053	9,298,909	7.94%	31.41%	38,939,505	9,461,583	32.10%	67.09%	646,830,820	9,721,322	1.53%	92.41%
2021	133,080,896	6,609,843	5.23%	38.27%	39,087,476	147,971	0.38%	67.73%	648,735,485	1,904,665	0.29%	92.98%
2022	141,937,836	8,856,940	6.66%	47.48%	31,110,188	-7,977,288	-20.41%	33.50%	651,443,716	2,708,231	0.42%	93.79%

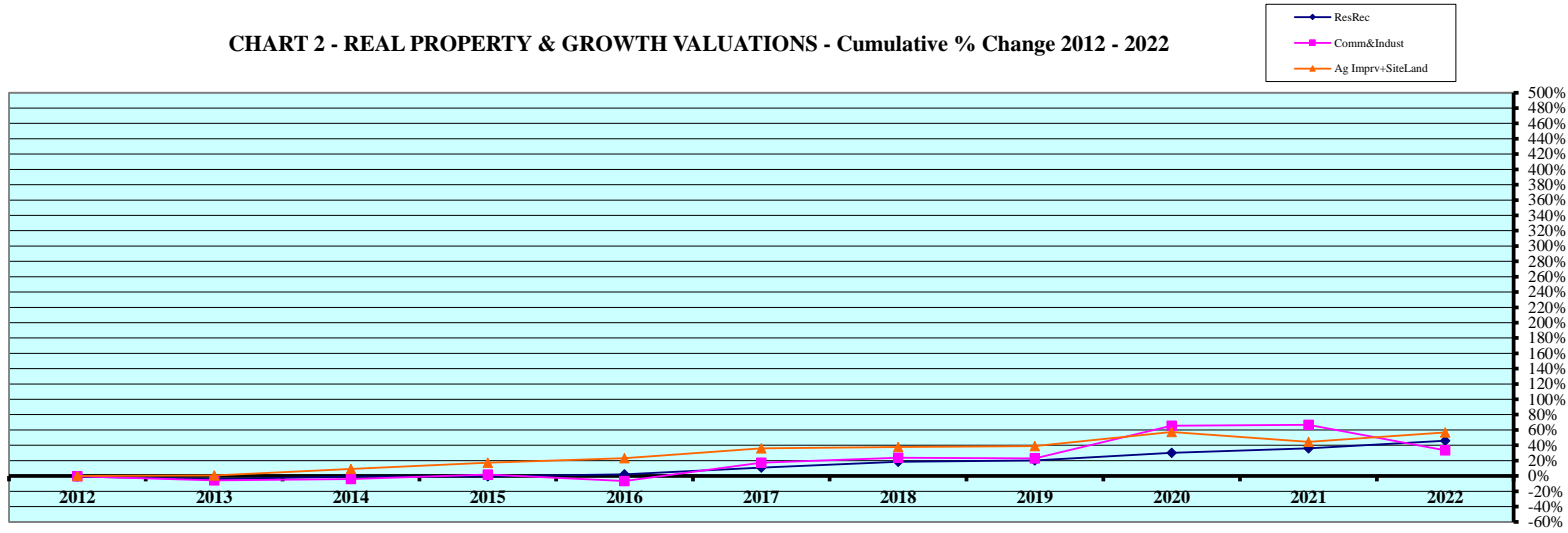
Rate Annual %chg: Residential & Recreational **3.96%** Commercial & Industrial **2.93%** Agricultural Land **6.84%**

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 2012 - 2022



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2012	96,244,200	827,860	0.86%	95,416,340	-	-0.86%	23,303,855	104,870	0.45%	23,198,985	-	-0.45%						
2013	92,870,130	629,080	0.68%	92,241,050	-4.16%	-4.16%	22,033,725	63,520	0.29%	21,970,205	-5.72%	-5.72%						
2014	95,834,920	325,295	0.34%	95,509,625	2.84%	-0.76%	23,645,895	1,279,890	5.41%	22,366,005	1.51%	-4.02%						
2015	96,752,360	1,036,990	1.07%	95,715,370	-0.12%	-0.55%	24,233,635	484,350	2.00%	23,749,285	0.44%	1.91%						
2016	99,728,870	1,587,029	1.59%	98,141,841	1.44%	1.97%	25,896,973	4,144,902	16.01%	21,752,071	-10.24%	-6.66%						
2017	108,242,349	1,618,098	1.49%	106,624,251	6.91%	10.79%	28,123,066	818,510	2.91%	27,304,556	5.44%	17.17%						
2018	115,463,254	1,305,387	1.13%	114,157,867	5.47%	18.61%	28,816,747	12,753	0.04%	28,803,994	2.42%	23.60%						
2019	117,172,144	1,376,747	1.17%	115,795,397	0.29%	20.31%	29,477,922	824,430	2.80%	28,653,492	-0.57%	22.96%						
2020	126,471,053	1,060,883	0.84%	125,410,170	7.03%	30.30%	38,939,505	380,005	0.98%	38,559,500	30.81%	65.46%						
2021	133,080,896	2,087,261	1.57%	130,993,635	3.58%	36.11%	39,087,476	238,710	0.61%	38,848,766	-0.23%	66.71%						
2022	141,937,836	1,478,799	1.04%	140,459,037	5.54%	45.94%	31,110,188	19,482	0.06%	31,090,706	-20.46%	33.41%						
Rate Ann%chg	3.96%			Resid & Recreat w/o growth			2.88%			2.93%			C & I w/o growth			0.34%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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		
2012	38,395,990	15,244,410	53,640,400	2,741,700	5.11%	50,898,700	-	-		
2013	37,034,810	18,642,870	55,677,680	1,738,140	3.12%	53,939,540	0.56%	0.56%		
2014	37,060,860	22,274,320	59,335,180	843,530	1.42%	58,491,650	5.05%	9.04%		
2015	39,921,744	24,964,180	64,885,924	2,040,850	3.15%	62,845,074	5.92%	17.16%		
2016	41,256,498	25,500,844	66,757,342	761,316	1.14%	65,996,026	1.71%	23.03%		
2017	46,630,424	28,054,480	74,684,904	1,727,889	2.31%	72,957,015	9.29%	36.01%		
2018	47,773,174	27,333,708	75,106,882	1,175,242	1.56%	73,931,640	-1.01%	37.83%		
2019	48,351,187	27,853,403	76,204,590	1,705,441	2.24%	74,499,149	-0.81%	38.89%		
2020	54,031,709	31,110,125	85,141,834	737,726	0.87%	84,404,108	10.76%	57.35%		
2021	53,274,743	25,556,257	78,831,000	1,301,608	1.65%	77,529,392	-8.94%	44.54%		
2022	55,141,751	31,118,943	86,260,694	2,116,594	2.45%	84,144,100	6.74%	56.87%		
Rate Ann%chg	3.69%		7.40%		4.87%		Ag Imprv+Site w/o growth		2.93%	

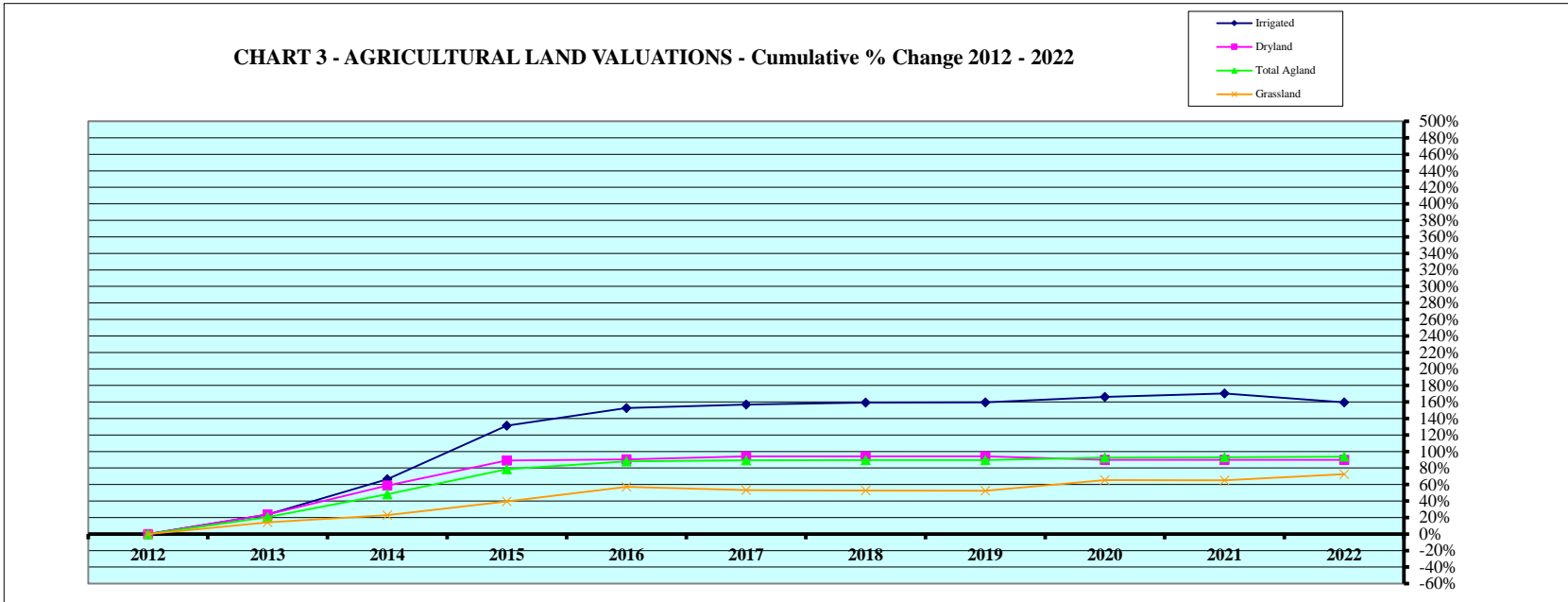
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 49  
County JOHNSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	50,017,870	-	-	-	175,230,080	-	-	-	109,484,460	-	-	-
2013	61,925,750	11,907,880	23.81%	23.81%	216,876,720	41,646,640	23.77%	23.77%	125,081,090	15,596,630	14.25%	14.25%
2014	83,195,310	21,269,560	34.35%	66.33%	278,230,980	61,354,260	28.29%	58.78%	134,474,280	9,393,190	7.51%	22.82%
2015	115,751,604	32,556,294	39.13%	131.42%	331,546,310	53,315,330	19.16%	89.21%	152,767,378	18,293,098	13.60%	39.53%
2016	126,353,677	10,602,073	9.16%	152.62%	333,481,089	1,934,779	0.58%	90.31%	172,008,200	19,240,822	12.59%	57.11%
2017	128,541,503	2,187,826	1.73%	156.99%	340,055,594	6,574,505	1.97%	94.06%	167,660,341	-4,347,859	-2.53%	53.14%
2018	129,699,979	1,158,476	0.90%	159.31%	339,924,137	-131,457	-0.04%	93.99%	167,272,321	-388,020	-0.23%	52.78%
2019	129,853,594	153,615	0.12%	159.61%	340,215,475	291,338	0.09%	94.15%	166,917,391	-354,930	-0.21%	52.46%
2020	133,052,317	3,198,723	2.46%	166.01%	332,615,818	-7,599,657	-2.23%	89.82%	181,038,846	14,121,455	8.46%	65.36%
2021	135,175,756	2,123,439	1.60%	170.25%	332,780,362	164,544	0.05%	89.91%	180,658,205	-380,641	-0.21%	65.01%
2022	129,805,744	-5,370,012	-3.97%	159.52%	332,602,574	-177,788	-0.05%	89.81%	188,914,199	8,255,994	4.57%	72.55%

Rate Ann.%chg: Irrigated **10.01%** Dryland **6.62%** Grassland **5.61%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	1,433,930	-	-	-	0	-	-	-	336,166,340	-	-	-
2013	1,530,720	96,790	6.75%	6.75%	0	0	-	-	405,414,280	69,247,940	20.60%	20.60%
2014	2,025,490	494,770	32.32%	41.25%	0	0	-	-	497,926,060	92,511,780	22.82%	48.12%
2015	127,515	-1,897,975	-93.70%	-91.11%	0	0	-	-	600,192,807	102,266,747	20.54%	78.54%
2016	119,555	-7,960	-6.24%	-91.66%	0	0	-	-	631,962,521	31,769,714	5.29%	87.99%
2017	120,900	1,345	1.13%	-91.57%	0	0	-	-	636,378,338	4,415,817	0.70%	89.30%
2018	121,718	818	0.68%	-91.51%	0	0	-	-	637,018,155	639,817	0.10%	89.49%
2019	123,038	1,320	1.08%	-91.42%	0	0	-	-	637,109,498	91,343	0.01%	89.52%
2020	123,839	801	0.65%	-91.36%	0	0	-	-	646,830,820	9,721,322	1.53%	92.41%
2021	121,162	-2,677	-2.16%	-91.55%	0	0	-	-	648,735,485	1,904,665	0.29%	92.98%
2022	121,199	37	0.03%	-91.55%	0	0	-	-	651,443,716	2,708,231	0.42%	93.79%

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

Rate Ann.%chg: Total Agric Land **6.84%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	49,743,630	18,940	2,626			175,877,070	97,839	1,798			110,718,550	106,548	1,039		
2013	61,947,400	20,013	3,095	17.86%	17.86%	216,855,680	100,135	2,166	20.47%	20.47%	126,509,260	103,043	1,228	18.15%	18.15%
2014	83,535,800	21,654	3,858	24.63%	46.88%	277,971,020	103,113	2,696	24.48%	49.97%	136,514,420	98,312	1,389	13.10%	33.63%
2015	115,008,317	22,737	5,058	31.12%	92.59%	332,354,630	104,684	3,175	17.77%	76.61%	152,302,526	95,863	1,589	14.42%	52.89%
2016	124,741,750	23,771	5,248	3.74%	99.80%	334,411,833	105,463	3,171	-0.12%	76.39%	172,305,853	93,886	1,835	15.52%	76.61%
2017	128,419,029	24,616	5,217	-0.59%	98.63%	337,661,972	106,387	3,174	0.10%	76.56%	169,528,145	92,062	1,841	0.34%	77.21%
2018	128,928,129	24,813	5,196	-0.40%	97.83%	340,449,363	107,344	3,172	-0.07%	76.43%	167,284,924	90,963	1,839	-0.13%	76.98%
2019	129,846,741	25,082	5,177	-0.37%	97.10%	340,213,599	107,227	3,173	0.04%	76.50%	166,963,837	90,808	1,839	-0.02%	76.94%
2020	133,340,534	25,465	5,236	1.15%	99.37%	332,577,329	107,039	3,107	-2.07%	72.84%	180,890,300	90,599	1,997	8.59%	92.14%
2021	135,180,193	25,815	5,237	0.01%	99.38%	332,666,585	107,091	3,106	-0.02%	72.81%	180,319,676	90,364	1,995	-0.06%	92.03%
2022	129,805,744	25,881	5,016	-4.22%	90.96%	332,571,438	107,051	3,107	0.01%	72.82%	188,960,524	90,375	2,091	4.78%	101.21%

Rate Annual %chg Average Value/Acre: 6.68%

5.62%

7.24%

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
2012	69,640	929	75			0	0				336,408,890	224,256	1,500		
2013	91,970	919	100	33.42%	33.42%	0	0				405,404,310	224,110	1,809	20.59%	20.59%
2014	118,810	915	130	29.80%	73.18%	0	0				498,140,050	223,993	2,224	22.94%	48.25%
2015	131,084	937	140	7.67%	86.45%	0	0				599,796,557	224,221	2,675	20.28%	78.32%
2016	119,412	918	130	-7.03%	73.35%	0	0				631,578,848	224,038	2,819	5.38%	87.92%
2017	119,675	920	130	0.00%	73.35%	0	0				635,728,821	223,985	2,838	0.68%	89.20%
2018	121,698	936	130	0.00%	73.34%	0	0				636,784,114	224,056	2,842	0.13%	89.46%
2019	123,035	946	130	0.00%	73.34%	0	0				637,147,212	224,064	2,844	0.05%	89.56%
2020	123,839	953	130	0.00%	73.35%	0	0				646,932,002	224,055	2,887	1.54%	92.48%
2021	121,453	934	130	0.00%	73.35%	0	0				648,287,907	224,204	2,892	0.14%	92.75%
2022	121,131	932	130	0.00%	73.35%	0	0				651,458,837	224,239	2,905	0.47%	93.67%

49  
JOHNSON

Rate Annual %chg Average Value/Acre: 6.83%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4



CHART 5 - 2022 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	22,104,211	16,637,838	36,666,742	141,264,997	26,725,512	4,384,676	672,839	651,443,716	55,141,751	31,118,943	0	986,161,225
cnty sector/value % of total value:		2.24%	1.69%	3.72%	14.32%	2.71%	0.44%	0.07%	66.06%	5.59%	3.16%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
321	COOK	52,521	172,516	7,240	10,062,710	723,271	0	0	10,316	0	0	0	11,028,574
6.07%	%sector of county sector	0.24%	1.04%	0.02%	7.12%	2.71%			0.00%				1.12%
	%sector of municipality	0.48%	1.56%	0.07%	91.24%	6.56%			0.09%				100.00%
38	CRAB ORCHARD	75,135	100,052	4,199	472,729	12,399	0	0	71,360	0	83,327	0	819,201
0.72%	%sector of county sector	0.34%	0.60%	0.01%	0.33%	0.05%			0.01%		0.27%		0.08%
	%sector of municipality	9.17%	12.21%	0.51%	57.71%	1.51%			8.71%		10.17%		100.00%
98	ELK CREEK	157,535	279,663	711,180	1,143,708	480,420	0	0	56,780	0	0	0	2,829,286
1.85%	%sector of county sector	0.71%	1.68%	1.94%	0.81%	1.80%			0.01%				0.29%
	%sector of municipality	5.57%	9.88%	25.14%	40.42%	16.98%			2.01%				100.00%
476	STERLING	603,240	1,059,888	1,509,427	20,274,410	3,856,512	0	0	54,950	0	0	0	27,358,427
9.00%	%sector of county sector	2.73%	6.37%	4.12%	14.35%	14.43%			0.01%				2.77%
	%sector of municipality	2.20%	3.87%	5.52%	74.11%	14.10%			0.20%				100.00%
1,680	TECUMSEH	3,736,664	2,393,975	2,478,078	43,674,862	16,436,671	4,384,676	0	312,357	0	20,220	0	73,437,503
31.76%	%sector of county sector	16.90%	14.39%	6.76%	30.92%	61.50%	100.00%		0.05%		0.06%		7.45%
	%sector of municipality	5.09%	3.26%	3.37%	59.47%	22.38%	5.97%		0.43%		0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
2,613	Total Municipalities	4,625,095	4,006,095	4,710,124	75,628,423	21,509,274	4,384,677	0	505,763	0	103,547	0	115,472,996
49.40%	%all municip.sectors of cnty	20.92%	24.08%	12.85%	53.54%	80.48%	100.00%		0.08%		0.33%		11.71%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,421</b>	<b>Value : 947,592,431</b>	<b>Growth 6,080,553</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	145	1,464,372	20	284,687	15	433,949	180	2,183,008	
<b>02. Res Improve Land</b>	1,162	12,922,743	57	2,557,714	331	16,074,988	1,550	31,555,445	
<b>03. Res Improvements</b>	1,183	78,523,276	58	9,085,377	340	47,327,939	1,581	134,936,592	
<b>04. Res Total</b>	1,328	92,910,391	78	11,927,778	355	63,836,876	1,761	168,675,045	2,589,754
<b>% of Res Total</b>	75.41	55.08	4.43	7.07	20.16	37.85	39.83	17.80	42.59
<b>05. Com UnImp Land</b>	36	478,280	2	24,000	3	911,380	41	1,413,660	
<b>06. Com Improve Land</b>	240	2,187,473	5	162,871	9	780,799	254	3,131,143	
<b>07. Com Improvements</b>	244	19,970,277	5	516,107	10	3,029,847	259	23,516,231	
<b>08. Com Total</b>	280	22,636,030	7	702,978	13	4,722,026	300	28,061,034	871,469
<b>% of Com Total</b>	93.33	80.67	2.33	2.51	4.33	16.83	6.79	2.96	14.33
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	101,867	0	0	0	0	3	101,867	
<b>11. Ind Improvements</b>	3	4,282,809	0	0	0	0	3	4,282,809	
<b>12. Ind Total</b>	3	4,384,676	0	0	0	0	3	4,384,676	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.46	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	1	196,760	1	196,760	
<b>14. Rec Improve Land</b>	0	0	0	0	3	536,480	3	536,480	
<b>15. Rec Improvements</b>	0	0	0	0	3	19,517	3	19,517	
<b>16. Rec Total</b>	0	0	0	0	4	752,757	4	752,757	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.09	0.08	0.00
<b>Res &amp; Rec Total</b>	1,328	92,910,391	78	11,927,778	359	64,589,633	1,765	169,427,802	2,589,754
<b>% of Res &amp; Rec Total</b>	75.24	54.84	4.42	7.04	20.34	38.12	39.92	17.88	42.59
<b>Com &amp; Ind Total</b>	283	27,020,706	7	702,978	13	4,722,026	303	32,445,710	871,469
<b>% of Com &amp; Ind Total</b>	93.40	83.28	2.31	2.17	4.29	14.55	6.85	3.42	14.33
<b>17. Taxable Total</b>	1,611	119,931,097	85	12,630,756	372	69,311,659	2,068	201,873,512	3,461,223
<b>% of Taxable Total</b>	77.90	59.41	4.11	6.26	17.99	34.33	46.78	21.30	56.92

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	36,000	1,839,597	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	9	36,000	1,839,597
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				9	36,000	1,839,597

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	183	72	257	512

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	49	598,356	156	31,510,019	1,370	393,265,378	1,575	425,373,753
28. Ag-Improved Land	3	44,188	60	16,602,298	690	238,866,314	753	255,512,800
29. Ag Improvements	3	79,773	60	3,486,384	715	61,266,209	778	64,832,366

30. Ag Total				2,353	745,718,919
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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	20	21.00	447,000	
33. HomeSite Improvements	0	0.00	0	20	0.00	2,711,255	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	16	15.35	171,755	
36. FarmSite Improv Land	3	4.54	34,050	57	158.91	1,419,885	
37. FarmSite Improvements	3	0.00	79,773	59	0.00	775,129	
38. FarmSite Total							
39. Road & Ditches	0	1.39	0	0	250.62	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	19,500	1	1.00	19,500	
32. HomeSite Improv Land	400	407.00	8,209,500	420	428.00	8,656,500	
33. HomeSite Improvements	392	0.00	44,175,329	412	0.00	46,886,584	1,870,214
34. HomeSite Total				<b>413</b>	<b>429.00</b>	<b>55,562,584</b>	
35. FarmSite UnImp Land	150	198.37	2,093,610	166	213.72	2,265,365	
36. FarmSite Improv Land	634	1,774.39	14,623,770	694	1,937.84	16,077,705	
37. FarmSite Improvements	690	0.00	17,090,880	752	0.00	17,945,782	749,116
38. FarmSite Total				<b>918</b>	<b>2,151.56</b>	<b>36,288,852</b>	
39. Road & Ditches	0	4,337.57	0	0	4,589.58	0	
40. Other- Non Ag Use	0	108.37	130,044	0	108.37	130,044	
41. Total Section VI				<b>1,331</b>	<b>7,278.51</b>	<b>91,981,480</b>	<b>2,619,330</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	20	2,027.46	4,473,321	20	2,027.46	4,473,321

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,053.84	11.38%	20,002,702	14.93%	6,550.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,300.83	23.48%	36,544,814	27.27%	5,800.00
48. 2A	10,667.90	39.76%	54,406,290	40.60%	5,100.00
49. 3A1	29.31	0.11%	105,516	0.08%	3,600.00
50. 3A	3,196.76	11.91%	11,508,336	8.59%	3,600.00
51. 4A1	2,744.81	10.23%	9,057,873	6.76%	3,300.00
52. 4A	840.51	3.13%	2,370,233	1.77%	2,819.99
<b>53. Total</b>	<b>26,833.96</b>	<b>100.00%</b>	<b>133,995,764</b>	<b>100.00%</b>	<b>4,993.51</b>
<b>Dry</b>					
54. 1D1	2,546.89	2.39%	11,333,750	3.30%	4,450.04
55. 1D	5,160.18	4.85%	20,640,720	6.01%	4,000.00
56. 2D1	18,635.97	17.50%	68,021,771	19.81%	3,650.03
57. 2D	40,617.18	38.14%	134,036,694	39.04%	3,300.00
58. 3D1	714.56	0.67%	2,072,224	0.60%	2,900.00
59. 3D	20,337.50	19.10%	58,978,750	17.18%	2,900.00
60. 4D1	12,801.47	12.02%	34,563,969	10.07%	2,700.00
61. 4D	5,687.65	5.34%	13,650,360	3.98%	2,400.00
<b>62. Total</b>	<b>106,501.40</b>	<b>100.00%</b>	<b>343,298,238</b>	<b>100.00%</b>	<b>3,223.42</b>
<b>Grass</b>					
63. 1G1	57,757.17	64.26%	117,958,227	66.90%	2,042.31
64. 1G	16,176.31	18.00%	30,931,773	17.54%	1,912.16
65. 2G1	9,062.49	10.08%	16,731,577	9.49%	1,846.25
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,227.13	5.82%	7,570,189	4.29%	1,448.25
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,646.82	1.83%	3,111,604	1.76%	1,889.46
70. 4G	10.81	0.01%	18,891	0.01%	1,747.55
<b>71. Total</b>	<b>89,880.73</b>	<b>100.00%</b>	<b>176,322,261</b>	<b>100.00%</b>	<b>1,961.74</b>
<b>Irrigated Total</b>					
	26,833.96	11.97%	133,995,764	20.50%	4,993.51
<b>Dry Total</b>					
	106,501.40	47.51%	343,298,238	52.51%	3,223.42
<b>Grass Total</b>					
	89,880.73	40.10%	176,322,261	26.97%	1,961.74
72. Waste	932.04	0.42%	121,176	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
<b>75. Market Area Total</b>	<b>224,148.13</b>	<b>100.00%</b>	<b>653,737,439</b>	<b>100.00%</b>	<b>2,916.54</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1.03	6,537	2,589.25	13,993,249	24,243.68	119,995,978	26,833.96	133,995,764
<b>77. Dry Land</b>	133.14	474,678	6,427.53	21,792,801	99,940.73	321,030,759	106,501.40	343,298,238
<b>78. Grass</b>	68.81	127,182	5,498.89	10,263,519	84,313.03	165,931,560	89,880.73	176,322,261
<b>79. Waste</b>	0.74	97	185.43	24,108	745.87	96,971	932.04	121,176
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	426.05	0	426.05	0
<b>82. Total</b>	<b>203.72</b>	<b>608,494</b>	<b>14,701.10</b>	<b>46,073,677</b>	<b>209,243.31</b>	<b>607,055,268</b>	<b>224,148.13</b>	<b>653,737,439</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	26,833.96	11.97%	133,995,764	20.50%	4,993.51
<b>Dry Land</b>	106,501.40	47.51%	343,298,238	52.51%	3,223.42
<b>Grass</b>	89,880.73	40.10%	176,322,261	26.97%	1,961.74
<b>Waste</b>	932.04	0.42%	121,176	0.02%	130.01
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	426.05	0.19%	0	0.00%	0.00
<b>Total</b>	<b>224,148.13</b>	<b>100.00%</b>	<b>653,737,439</b>	<b>100.00%</b>	<b>2,916.54</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Agland	2	14,142	5	279,183	5	621,513	7	914,838	0
83.2 Cook - R	13	151,736	158	1,792,889	158	9,427,700	171	11,372,325	38,303
83.3 Crab Orchard - R	24	70,308	36	80,898	36	492,283	60	643,489	0
83.4 Elk Creek - R	17	30,177	61	176,750	61	1,221,837	78	1,428,764	0
83.5 Recreational	1	196,760	3	536,480	3	19,517	4	752,757	0
83.6 Rural - Mh	0	0	9	410,784	13	771,433	13	1,182,217	0
83.7 Rural - R	37	718,199	374	17,942,735	380	55,020,370	417	73,681,304	1,745,652
83.8 Sterling - R	26	461,759	220	3,641,061	220	21,711,760	246	25,814,580	568,377
83.9 Tecumseh - R	61	736,687	687	7,231,145	708	45,669,696	769	53,637,528	237,422
84 Residential Total	181	2,379,768	1,553	32,091,925	1,584	134,956,109	1,765	169,427,802	2,589,754



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Cook - C	2	4,538	25	129,007	26	589,726	28	723,271	0
85.2 Crab Orchard - C	1	213	2	753	2	11,433	3	12,399	0
85.3 Elk Creek - C	3	4,544	22	21,729	23	454,147	26	480,420	0
85.4 Rural - C	2	894,240	5	257,719	5	906,922	7	2,058,881	0
85.5 Rural Hwy - C	3	41,140	8	685,951	9	2,623,924	12	3,351,015	1,673
85.6 Sterling - C	12	53,804	49	230,088	51	3,843,576	63	4,127,468	50,303
85.7 Sterling Hwy - C	1	7,926	0	0	0	0	1	7,926	0
85.8 Tecumseh - C	11	73,823	115	1,063,706	115	14,524,666	126	15,662,195	18,020
85.9 Tecumseh Hwy - C	6	333,432	31	844,057	31	4,844,646	37	6,022,135	801,473
86 Commercial Total	41	1,413,660	257	3,233,010	262	27,799,040	303	32,445,710	871,469

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	40,610.56	64.67%	85,282,176	66.19%	2,100.00
88. 1G	11,864.35	18.89%	23,965,981	18.60%	2,020.00
89. 2G1	6,453.31	10.28%	12,261,289	9.52%	1,900.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,225.68	3.54%	4,228,792	3.28%	1,900.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,636.15	2.61%	3,093,238	2.40%	1,890.56
94. 4G	8.75	0.01%	16,625	0.01%	1,900.00
95. Total	62,798.80	100.00%	128,848,101	100.00%	2,051.76
<b>CRP</b>					
96. 1C1	9,867.70	74.51%	24,669,250	76.49%	2,500.00
97. 1C	1,709.72	12.91%	4,103,328	12.72%	2,400.00
98. 2C1	1,600.19	12.08%	3,360,399	10.42%	2,100.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	56.86	0.43%	102,348	0.32%	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	13,243.94	100.00%	32,252,371	100.00%	2,435.25
<b>Timber</b>					
105. 1T1	7,278.91	52.60%	8,006,801	52.60%	1,100.00
106. 1T	2,602.24	18.81%	2,862,464	18.81%	1,100.00
107. 2T1	1,008.99	7.29%	1,109,889	7.29%	1,100.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	2,944.59	21.28%	3,239,049	21.28%	1,100.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1.20	0.01%	1,320	0.01%	1,100.00
112. 4T	2.06	0.01%	2,266	0.01%	1,100.00
113. Total	13,837.99	100.00%	15,221,789	100.00%	1,100.00
<hr/>					
Grass Total	62,798.80	69.87%	128,848,101	73.08%	2,051.76
CRP Total	13,243.94	14.74%	32,252,371	18.29%	2,435.25
Timber Total	13,837.99	15.40%	15,221,789	8.63%	1,100.00
<hr/>					
114. Market Area Total	89,880.73	100.00%	176,322,261	100.00%	1,961.74

**2023 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

49 Johnson

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	141,264,997	168,675,045	27,410,048	19.40%	2,589,754	17.57%
02. Recreational	672,839	752,757	79,918	11.88%	0	11.88%
03. Ag-Homesite Land, Ag-Res Dwelling	55,141,751	55,562,584	420,833	0.76%	1,870,214	-2.63%
<b>04. Total Residential (sum lines 1-3)</b>	<b>197,079,587</b>	<b>224,990,386</b>	<b>27,910,799</b>	<b>14.16%</b>	<b>4,459,968</b>	<b>11.90%</b>
05. Commercial	26,725,512	28,061,034	1,335,522	5.00%	871,469	1.74%
06. Industrial	4,384,676	4,384,676	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>31,110,188</b>	<b>32,445,710</b>	<b>1,335,522</b>	<b>4.29%</b>	<b>871,469</b>	<b>1.49%</b>
08. Ag-Farmsite Land, Outbuildings	30,988,899	36,288,852	5,299,953	17.10%	749,116	14.69%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	130,044	130,044	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>31,118,943</b>	<b>36,418,896</b>	<b>5,299,953</b>	<b>17.03%</b>	<b>749,116</b>	<b>14.62%</b>
12. Irrigated	129,805,744	133,995,764	4,190,020	3.23%		
13. Dryland	332,602,574	343,298,238	10,695,664	3.22%		
14. Grassland	188,914,199	176,322,261	-12,591,938	-6.67%		
15. Wasteland	121,199	121,176	-23	-0.02%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>651,443,716</b>	<b>653,737,439</b>	<b>2,293,723</b>	<b>0.35%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>910,752,434</b>	<b>947,592,431</b>	<b>36,839,997</b>	<b>4.05%</b>	<b>6,080,553</b>	<b>3.38%</b>

## 2023 Assessment Survey for Johnson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$138,686
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$1,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Part of Assessor.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$29,266 - this amount includes Vanguard and GIS Licensing, GIS Website, and Hardware.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$7,827

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

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

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

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

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

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

## 2023 Residential Assessment Survey for Johnson County

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

<b>8.</b>	<b>Are there form 191 applications on file?</b>																																												
	No																																												
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																												
	The county uses a market approach by reviewing lot sales in the town or surrounding towns if needed to determine average vacant lot sales prices.																																												
<b>10.</b>	<table border="1"> <thead> <tr> <th data-bbox="201 382 363 470"><u>Valuation Group</u></th> <th data-bbox="363 382 649 470"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 382 906 470"><u>Date of Costing</u></th> <th data-bbox="906 382 1175 470"><u>Date of Lot Value Study</u></th> <th data-bbox="1175 382 1484 470"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="201 470 363 525">1</td> <td data-bbox="363 470 649 525">2019</td> <td data-bbox="649 470 906 525">2008</td> <td data-bbox="906 470 1175 525">2023</td> <td data-bbox="1175 470 1484 525">2017</td> </tr> <tr> <td data-bbox="201 525 363 579">2</td> <td data-bbox="363 525 649 579">2019</td> <td data-bbox="649 525 906 579">2008</td> <td data-bbox="906 525 1175 579">2023</td> <td data-bbox="1175 525 1484 579">2019</td> </tr> <tr> <td data-bbox="201 579 363 634">4</td> <td data-bbox="363 579 649 634">2019</td> <td data-bbox="649 579 906 634">2008</td> <td data-bbox="906 579 1175 634">2023</td> <td data-bbox="1175 579 1484 634">2022</td> </tr> <tr> <td data-bbox="201 634 363 688">6</td> <td data-bbox="363 634 649 688">2019</td> <td data-bbox="649 634 906 688">2008</td> <td data-bbox="906 634 1175 688">2023</td> <td data-bbox="1175 634 1484 688">2019</td> </tr> <tr> <td data-bbox="201 688 363 743">9</td> <td data-bbox="363 688 649 743">2020</td> <td data-bbox="649 688 906 743">2008</td> <td data-bbox="906 688 1175 743">2023</td> <td data-bbox="1175 688 1484 743">2020-2022</td> </tr> <tr> <td data-bbox="201 743 363 798">AG DW</td> <td data-bbox="363 743 649 798">2020</td> <td data-bbox="649 743 906 798">2008</td> <td data-bbox="906 743 1175 798">2023</td> <td data-bbox="1175 743 1484 798">2020-2022</td> </tr> <tr> <td data-bbox="201 798 363 852">AG OB</td> <td data-bbox="363 798 649 852">2020</td> <td data-bbox="649 798 906 852">2008</td> <td data-bbox="906 798 1175 852">2023</td> <td data-bbox="1175 798 1484 852">2020-2022</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2019	2008	2023	2017	2	2019	2008	2023	2019	4	2019	2008	2023	2022	6	2019	2008	2023	2019	9	2020	2008	2023	2020-2022	AG DW	2020	2008	2023	2020-2022	AG OB	2020	2008	2023	2020-2022
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																									
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AG OB	2020	2008	2023	2020-2022																																									
	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 2022 and Township 6 was reappraised in 2021.																																												



## 2023 Commercial Assessment Survey for Johnson County

<b>1.</b>	<b>Valuation data collection done by:</b>													
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<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	The entire County is considered as one valuation group.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The county uses the sales approach and cost approach--RCNLD. The county determines an economic depreciation based on sales for each valuation group.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	The County will use comparable properties in similar markets with local adjustments.													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	The county uses depreciation tables created by Tax Valuation, Inc. that are based on the county's sales.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	No, there is only one grouping used for the entire county for commercial & economic depreciation is applied based on an economic factor adjustment (map factor).													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2019	2019	2019	2019
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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.													

## 2023 Agricultural Assessment Survey for Johnson County

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

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

# PLAN OF ASSESSMENT FOR JOHNSON COUNTY

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

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

The following is a plan of assessment for:

## **Tax Year 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.

**BUDGET REQUEST FOR 2022-2023:**

Requested budget of \$138,686 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 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.

**Tax Year 2025:**

**Residential—**

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

**Commercial—**

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

**Agricultural/Horticultural Land—**

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

Date: June 15, 2022

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Terry Keebler  
Johnson County Assessor

**Changes made to requested budget: NONE**

Date: October 6<sup>th</sup>, 2022

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Terry Keebler  
Johnson County Assessor