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2011 Commission Summary for Johnson County

Residential Real Property - Current

Number of Sales	60	Median	97.09
Total Sales Price	\$3,339,970	Mean	112.48
Total Adj. Sales Price	\$3,339,970	Wgt. Mean	94.52
Total Assessed Value	\$3,156,910	Average Assessed Value of the Base	\$50,576
Avg. Adj. Sales Price	\$55,666	Avg. Assessed Value	\$52,615

Confidence Interval - Current

95% Median C.I	89.94 to 104.62
95% Mean C.I	88.20 to 100.84
95% Wgt. Mean C.I	95.74 to 129.22
% of Value of the Class of all Real Property Value in the County	19.63
% of Records Sold in the Study Period	3.34
% of Value Sold in the Study Period	3.47

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	73	97	97
2009	75	97	97
2008	120	97	97
2007	134	98	98

2011 Commission Summary for Johnson County

Commercial Real Property - Current

Number of Sales	8	Median	75.14
Total Sales Price	\$339,400	Mean	103.70
Total Adj. Sales Price	\$339,400	Wgt. Mean	73.29
Total Assessed Value	\$248,760	Average Assessed Value of the Base	\$69,888
Avg. Adj. Sales Price	\$42,425	Avg. Assessed Value	\$31,095

Confidence Interval - Current

95% Median C.I	29.56 to 361.00
95% Mean C.I	14.97 to 192.43
95% Wgt. Mean C.I	49.58 to 97.01
% of Value of the Class of all Real Property Value in the County	4.88
% of Records Sold in the Study Period	2.47
% of Value Sold in the Study Period	1.10

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	13	100	93
2009	12	95	95
2008	12	99	99
2007	18	94	94

2011 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. S. Supp., 2005). 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 this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	The qualitative measures calculated in the base stat sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	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 11th day of April, 2011.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2011 Residential Assessment Actions for Johnson County

Johnson County continued on with their review of rural parcels in the County. For 2011 they reviewed, Area 3 rural residential along with Crab Orchard, and Elk Creek. This review consisted of updating cost tables for a new RCN, new depreciation, and new photos as well as reviewing the listing for the property. During the review the additions or deletions of improvements were noted on the property record card. The statistics were reviewed for to see if adjustments were necessary in the individual valuation groups. For 2011 a five percentage point increase for the economic adjustment was required for Tecumseh, except the neighborhood of Shawnee Ridge. This action brought the valuation group into the acceptable range.

The County also completed pickup and permit work for the class.

2011 Residential Assessment Survey for Johnson County

1.	Valuation data collection done by:	
	Contract appraiser as well as Assessor and Deputy	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
		The county maintains that the groupings are tied to amenities available in the communities and the appraisal cycle the county has. Each valuation group is analyzed separately and tend to have their own unique markets.
	01	Tecumseh- County seat main trade center of County
	02	Cook- situated between Tecumseh and Syracuse very limited retail. Elementary and Middle school.
	04	Elk Creek, Located in southern portion of County. Bank, Bar, Elevator, Service Station. No school
	06	Sterling-Bedroom community to Lincoln, School. Limited retail.
	09	Mirrors area 1 of ag Location to Lincoln
	10	Area 2 of ag. Proximity to Tecumseh Good access to highways.
	11	Ares 3 of Ag. Further removed from developed amenities.
	15	Crab Orchard Only a post office very few parcels.
	20	St Mary, Vesta, No market activity and limited economic activity.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	RCNLD	
4.	When was the last lot value study completed?	
	Lot values are analyzed in conjunction with the review cycle of the valuation group.	
5.	Describe the methodology used to determine the residential lot values.	
	Market value based on sq. ft.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2004-Tecumseh, Sterling and Cook 2008 for Balance of the County	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation tables from CAMA are used with an economic factor developed for each valuation group.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
9.	How often does the County update the depreciation tables?	
	On an annual basis.	
10.	Is the valuation process (cost date and depreciation schedule or market	

	comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	The counties method is an approximate 5% -10% change, in the square footage of the improvement, to determine if the parcel is substantially changed. The county also relies on if major improvements have been added or deleted from a parcel. The assessor also determines if the change has changed the overall market value of the parcel.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	The County relies on State statutes and regulations.

49 Johnson
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 60
Total Sales Price : 3,339,970
Total Adj. Sales Price : 3,339,970
Total Assessed Value : 3,156,910
Avg. Adj. Sales Price : 55,666
Avg. Assessed Value : 52,615

MEDIAN : 97
WGT. MEAN : 95
MEAN : 112
COD : 34.09
PRD : 119.00

COV : 58.82
STD : 66.16
Avg. Abs. Dev : 33.10
MAX Sales Ratio : 443.60
MIN Sales Ratio : 39.75

95% Median C.I. : 89.94 to 104.62
95% Wgt. Mean C.I. : 88.20 to 100.84
95% Mean C.I. : 95.74 to 129.22

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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>Qtrts</u>											
01-JUL-08 To 30-SEP-08	14	101.80	124.70	97.21	36.84	128.28	68.56	294.40	87.65 to 132.29	52,750	51,279
01-OCT-08 To 31-DEC-08	7	104.60	119.72	110.86	36.00	107.99	39.75	215.67	39.75 to 215.67	38,000	42,126
01-JAN-09 To 31-MAR-09	3	95.61	98.04	96.77	04.19	101.31	93.24	105.28	N/A	65,000	62,900
01-APR-09 To 30-JUN-09	11	85.92	86.41	85.57	19.81	100.98	44.93	131.31	58.97 to 108.07	63,252	54,123
01-JUL-09 To 30-SEP-09	10	91.68	108.09	89.91	43.18	120.22	44.40	303.85	58.29 to 120.07	45,050	40,504
01-OCT-09 To 31-DEC-09	5	92.76	90.74	88.62	07.70	102.39	79.06	101.28	N/A	71,100	63,008
01-JAN-10 To 31-MAR-10	1	112.15	112.15	112.15	00.00	100.00	112.15	112.15	N/A	40,000	44,860
01-APR-10 To 30-JUN-10	9	100.70	141.51	99.41	56.35	142.35	73.23	443.60	79.75 to 163.00	66,522	66,127
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	35	97.13	109.39	94.81	30.01	115.38	39.75	294.40	89.94 to 106.46	54,151	51,338
01-JUL-09 To 30-JUN-10	25	97.04	116.81	94.14	39.80	124.08	44.40	443.60	83.54 to 110.78	57,788	54,403
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	29	92.76	95.84	88.65	23.87	108.11	44.40	303.85	81.00 to 97.46	58,509	51,867
<u>ALL</u>	60	97.09	112.48	94.52	34.09	119.00	39.75	443.60	89.94 to 104.62	55,666	52,615

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	33	97.16	113.94	93.62	31.15	121.70	58.97	303.85	87.65 to 110.78	54,870	51,370
02	6	104.64	126.38	104.77	48.76	120.63	44.93	257.04	44.93 to 257.04	31,962	33,487
04	3	98.00	101.18	103.06	03.61	98.18	97.46	108.07	N/A	26,500	27,310
06	4	85.80	163.74	232.68	121.74	70.37	39.75	443.60	N/A	8,875	20,650
09	6	95.35	98.57	91.62	15.98	107.59	73.23	131.56	73.23 to 131.56	107,833	98,797
10	4	99.16	98.36	85.92	12.41	114.48	75.06	120.07	N/A	90,125	77,433
11	2	92.24	92.24	91.19	03.66	101.15	88.86	95.61	N/A	104,500	95,290
15	2	51.35	51.35	52.50	13.53	97.81	44.40	58.29	N/A	3,000	1,575
<u>ALL</u>	60	97.09	112.48	94.52	34.09	119.00	39.75	443.60	89.94 to 104.62	55,666	52,615

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	56	97.09	112.96	94.45	32.52	119.60	39.75	443.60	92.56 to 104.60	59,249	55,959
06											
07	4	81.46	105.75	105.55	66.78	100.19	44.40	215.67	N/A	5,500	5,805
<u>ALL</u>	60	97.09	112.48	94.52	34.09	119.00	39.75	443.60	89.94 to 104.62	55,666	52,615

49 Johnson
RESIDENTIAL

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95% Mean C.I. : 95.74 to 129.22

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	4	51.35	89.53	86.23	92.41	103.83	39.75	215.67	N/A	3,250	2,803	
5000 TO 9999	5	163.00	187.62	185.49	51.71	101.15	78.83	303.85	N/A	7,500	13,912	
<u>Total \$</u>												
1 TO 9999	9	98.00	144.02	159.94	85.67	90.05	39.75	303.85	44.40 to 294.40	5,611	8,974	
10000 TO 29999	14	115.91	142.05	136.79	44.14	103.85	44.93	443.60	92.76 to 151.33	17,269	23,622	
30000 TO 59999	13	105.28	102.81	103.46	09.76	99.37	68.81	131.56	89.94 to 112.15	43,015	44,505	
60000 TO 99999	13	85.92	91.40	90.57	13.05	100.92	68.56	124.40	79.75 to 101.28	75,231	68,140	
100000 TO 149999	9	92.56	87.88	88.58	08.61	99.21	58.97	97.46	81.95 to 97.16	123,833	109,689	
150000 TO 249999	2	74.15	74.15	74.20	01.24	99.93	73.23	75.06	N/A	198,000	146,920	
250000 TO 499999												
500000 +												
<u>ALL</u>	60	97.09	112.48	94.52	34.09	119.00	39.75	443.60	89.94 to 104.62	55,666	52,615	

2011 Correlation Section for Johnson County

A. Residential Real Property

Johnson County is located in southeast Nebraska. The largest town and county seat is Tecumseh which is centered in the County. Johnson is bordered to the south by Pawnee County with Gage County to the west. Otoe County is directly north with Nemaha to the east. Johnson County has seen a population increase since 2000 of over 700 people. The County has seen both a population and economic impact from the state correctional facility being located just north of Tecumseh. The sales file consists of 60 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range with the mean being outside the range by 12 points. The quality statistics are both outside the recommended range and likely indicate the impact of low dollar sales in the file. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the median. The counties valuation groups represent the assessor locations in the county and they represent the appraisal cycle of the county as well as unique markets.

Johnson County has had a consistent procedure for sales verification. The county relies on the intimate knowledge of the residential properties in the county as well as working relationships with realtors and appraisers in the County. They often contact buyers and sellers as well as real estate professionals to clarify terms of the sales. The county utilizes an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

The County has followed the assessment plan in reviewing the rural residential in the county and the valuation groups of Crab Orchard and Elk Creek. After a statistical analysis they also adjusted values for the Shawnee Ridge neighborhood in Tecumseh.

The County has a consistent approach to valuing and reviewing the property in Johnson County. They utilize the services of a contract appraiser. The County has a web site for parcel searches with GIS capabilities.

Based on the available information the level of value is determined to be 97% of market value for the residential class of property. The known assessment practices are reliable and consistent and the residential class is treated uniformly and proportionately.

**2011 Correlation Section
for Johnson County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

**2011 Correlation Section
for Johnson County**

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Johnson County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Johnson County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

2011 Commercial Assessment Actions for Johnson County

For 2011 the County conducted a statistical analysis of the commercial class of property. There was no indication for an adjustment to this class of property.

The County conducted sales verifications and completed pickup and permit work for the class.

2011 Commercial Assessment Survey for Johnson County

1.	Valuation data collection done by:	
	Contract appraiser.	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	The entire county is considered as one market area.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	RCNLD plus economic depreciation	
4.	When was the last lot value study completed?	
	2007 In conjunction with the review of the class of property.	
5.	Describe the methodology used to determine the commercial lot values.	
	Market based on square foot method.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2007 for the entire class.	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The County uses the tables from CAMA along with economic depreciation based on local market information.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	There is only one grouping for the Commercial class.	
9.	How often does the County update the depreciation tables?	
	Whenever the market analysis indicates an adjustment is needed.	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	The Counties method is based on major changes to the improvements, generally a 5-10% change to the market value of the parcel.	
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.	
	The County relies on state statutes, regulations, directives along with county zoning.	

49 Johnson
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 8
Total Sales Price : 339,400
Total Adj. Sales Price : 339,400
Total Assessed Value : 248,760
Avg. Adj. Sales Price : 42,425
Avg. Assessed Value : 31,095

MEDIAN : 75
WGT. MEAN : 73
MEAN : 104
COD : 68.87
PRD : 141.49

COV : 102.33
STD : 106.12
Avg. Abs. Dev : 51.75
MAX Sales Ratio : 361.00
MIN Sales Ratio : 29.56

95% Median C.I. : 29.56 to 361.00
95% Wgt. Mean C.I. : 49.58 to 97.01
95% Mean C.I. : 14.97 to 192.43

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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>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08	1	92.66	92.66	92.66	00.00	100.00	92.66	92.66	N/A	30,500	28,260
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	2	75.53	75.53	87.08	15.69	86.74	63.68	87.38	N/A	75,950	66,140
01-JAN-09 To 31-MAR-09	3	69.53	158.53	60.60	151.47	261.60	45.05	361.00	N/A	25,667	15,553
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09	1	29.56	29.56	29.56	00.00	100.00	29.56	29.56	N/A	45,000	13,300
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	1	80.74	80.74	80.74	00.00	100.00	80.74	80.74	N/A	35,000	28,260
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	1	92.66	92.66	92.66	00.00	100.00	92.66	92.66	N/A	30,500	28,260
01-JUL-08 To 30-JUN-09	5	69.53	125.33	78.17	97.70	160.33	45.05	361.00	N/A	45,780	35,788
01-JUL-09 To 30-JUN-10	2	55.15	55.15	51.95	46.40	106.16	29.56	80.74	N/A	40,000	20,780
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	3	87.38	81.24	88.02	11.06	92.30	63.68	92.66	N/A	60,800	53,513
01-JAN-09 To 31-DEC-09	4	57.29	126.29	49.15	155.32	256.95	29.56	361.00	N/A	30,500	14,990
<u>ALL</u>	8	75.14	103.70	73.29	68.87	141.49	29.56	361.00	29.56 to 361.00	42,425	31,095

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	75.14	103.70	73.29	68.87	141.49	29.56	361.00	29.56 to 361.00	42,425	31,095
<u>ALL</u>	8	75.14	103.70	73.29	68.87	141.49	29.56	361.00	29.56 to 361.00	42,425	31,095

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	8	75.14	103.70	73.29	68.87	141.49	29.56	361.00	29.56 to 361.00	42,425	31,095
04											
<u>ALL</u>	8	75.14	103.70	73.29	68.87	141.49	29.56	361.00	29.56 to 361.00	42,425	31,095

49 Johnson
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 8
Total Sales Price : 339,400
Total Adj. Sales Price : 339,400
Total Assessed Value : 248,760
Avg. Adj. Sales Price : 42,425
Avg. Assessed Value : 31,095

MEDIAN : 75
WGT. MEAN : 73
MEAN : 104
COD : 68.87
PRD : 141.49

COV : 102.33
STD : 106.12
Avg. Abs. Dev : 51.75
MAX Sales Ratio : 361.00
MIN Sales Ratio : 29.56

95% Median C.I. : 29.56 to 361.00
95% Wgt. Mean C.I. : 49.58 to 97.01
95% Mean C.I. : 14.97 to 192.43

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Low \$												
1 TO 4999	2	212.34	212.34	166.21	70.01	127.75	63.68	361.00	N/A	1,450	2,410	
5000 TO 9999												
Total \$												
1 TO 9999	2	212.34	212.34	166.21	70.01	127.75	63.68	361.00	N/A	1,450	2,410	
10000 TO 29999												
30000 TO 59999	5	69.53	63.51	60.52	28.42	104.94	29.56	92.66	N/A	37,300	22,574	
60000 TO 99999												
100000 TO 149999												
150000 TO 249999	1	87.38	87.38	87.38	00.00	100.00	87.38	87.38	N/A	150,000	131,070	
250000 TO 499999												
500000 +												
ALL	8	75.14	103.70	73.29	68.87	141.49	29.56	361.00	29.56 to 361.00	42,425	31,095	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	2	212.34	212.34	166.21	70.01	127.75	63.68	361.00	N/A	1,450	2,410	
353	2	86.70	86.70	86.29	06.87	100.48	80.74	92.66	N/A	32,750	28,260	
406	1	69.53	69.53	69.53	00.00	100.00	69.53	69.53	N/A	36,000	25,030	
426	1	87.38	87.38	87.38	00.00	100.00	87.38	87.38	N/A	150,000	131,070	
470	1	45.05	45.05	45.05	00.00	100.00	45.05	45.05	N/A	40,000	18,020	
477	1	29.56	29.56	29.56	00.00	100.00	29.56	29.56	N/A	45,000	13,300	
ALL	8	75.14	103.70	73.29	68.87	141.49	29.56	361.00	29.56 to 361.00	42,425	31,095	

2011 Correlation Section for Johnson County

A. Commercial Real Property

Johnson County is located in southeast Nebraska. The largest town and county seat is Tecumseh which is centered in the County. Johnson is bordered to the south by Pawnee County with Gage County to the west. Otoe County is directly north with Nemaha to the east. Johnson County has seen a population increase since 2000 of over 700 people. The County has seen both a population and economic impact from the state correctional facility being located just north of Tecumseh.

The R&O statistics reveal a sample of 8 commercial sales in the three year study period. Although the calculated statistics indicate a median level of value outside the acceptable range there are not a sufficient number of sales to have any confidence in the statistics. The qualitative statistics may demonstrate that the sales may not be representative of the population of commercial properties. The statistics also reveal there are 5 occupancies represented in the 8 sales in the commercial file.

Johnson County has consistent sales review and verification process for the commercial class of property. The counties contract appraiser verifies all commercial sales along with a physical review of the property. The counties plan of assessment details a commercial review for 2013.

Based on consideration of all available information, the level of value cannot be determined for the commercial class of real property. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner as is possible.

**2011 Correlation Section
for Johnson County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

**2011 Correlation Section
for Johnson County**

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Johnson County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Johnson County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

2011 Agricultural Assessment Actions for Johnson County

Johnson County conducted a market analysis and updated land use using GIS. The analysis included studying whether to alter the market areas used in the county. For 2011 the county is maintaining the three current market areas. The County made valuation changes to the majority of classes and sub-classes.

The County also completed pickup and permit work for the agricultural class.

2011 Agricultural Assessment Survey for Johnson County

1.	Valuation data collection done by:	
	Assessor and Deputy	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	Location, The northern township is influenced by buyers from Otoe Sarpy, Cass and Lancaster counties
	2	Is a buffer between the other market areas with better transportation access.
	3	The land is made up of poorer soils and the topography has a higher percentage of slope. More closely associated with Pawnee County.
3.	Describe the process that is used to determine and monitor market areas.	
	Sales review and analysis of the motivation of the buyers.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	By present use, if it is split off for residential development (Permits filed for zoning), recreational is land not used predominantly for agriculture, residential or commercial purposes.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes	
6.	What land characteristics are used to assign differences in assessed values?	
	Soils and majority land use. The county analyzes sales and looks at production capabilities of soils. If the capability of a class 4 soil is closely related to a class 2 soil they will value the class 4 similar to the class 2 unless sales indicate otherwise.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	By use of the most current aerial maps that are available, physical inspection, and reported changes by the landowner.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales review and verification.	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	

	Land use changes, example (ag to non-ag). Major changes on improvements. Generally over 5% to 10% on improvement value.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	The county uses statutes, regulations, directives and zoning.

49 Johnson
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 62
 Total Sales Price : 13,708,403
 Total Adj. Sales Price : 13,763,403
 Total Assessed Value : 9,607,520
 Avg. Adj. Sales Price : 221,990
 Avg. Assessed Value : 154,960

MEDIAN : 70
 WGT. MEAN : 70
 MEAN : 73
 COD : 19.01
 PRD : 104.77

COV : 23.08
 STD : 16.88
 Avg. Abs. Dev : 13.24
 MAX Sales Ratio : 123.01
 MIN Sales Ratio : 45.52

95% Median C.I. : 66.61 to 76.65
 95% Wgt. Mean C.I. : 65.83 to 73.77
 95% Mean C.I. : 68.93 to 77.33

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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-JUL-07 To 30-SEP-07	3	65.50	69.76	65.84	16.73	105.95	55.45	88.34	N/A	115,075	75,760
01-OCT-07 To 31-DEC-07	4	79.13	76.44	74.30	09.72	102.88	61.28	86.22	N/A	212,676	158,028
01-JAN-08 To 31-MAR-08	9	74.07	81.92	73.29	21.57	111.78	60.68	118.42	60.85 to 102.72	216,627	158,777
01-APR-08 To 30-JUN-08	4	78.27	80.51	81.53	16.06	98.75	66.61	98.91	N/A	178,000	145,128
01-JUL-08 To 30-SEP-08	2	68.46	68.46	67.99	02.04	100.69	67.06	69.86	N/A	290,063	197,225
01-OCT-08 To 31-DEC-08	13	73.21	70.78	69.49	13.35	101.86	52.85	90.31	56.73 to 84.24	249,963	173,712
01-JAN-09 To 31-MAR-09	8	65.64	69.99	68.60	18.36	102.03	52.36	95.67	52.36 to 95.67	220,482	151,240
01-APR-09 To 30-JUN-09	4	73.41	71.71	68.35	15.08	104.92	54.79	85.24	N/A	109,900	75,120
01-JUL-09 To 30-SEP-09	3	86.95	95.54	91.72	17.77	104.16	76.65	123.01	N/A	196,000	179,763
01-OCT-09 To 31-DEC-09	4	77.04	73.53	72.14	21.64	101.93	45.52	94.53	N/A	218,709	157,778
01-JAN-10 To 31-MAR-10	4	57.11	58.81	58.67	12.31	100.24	47.70	73.32	N/A	307,203	180,228
01-APR-10 To 30-JUN-10	4	53.96	59.94	57.93	22.83	103.47	46.26	85.57	N/A	295,270	171,055
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	20	75.15	78.72	74.37	18.00	105.85	55.45	118.42	66.61 to 87.26	192,879	143,445
01-JUL-08 To 30-JUN-09	27	69.39	70.51	69.00	14.70	102.19	52.36	95.67	61.14 to 77.05	223,448	154,189
01-JUL-09 To 30-JUN-10	15	68.20	70.38	66.50	25.84	105.83	45.52	123.01	48.98 to 85.87	258,182	171,702
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	28	71.54	75.58	71.82	16.55	105.24	52.85	118.42	67.61 to 80.43	231,832	166,507
01-JAN-09 To 31-DEC-09	19	71.16	75.13	73.12	21.09	102.75	45.52	123.01	61.14 to 86.95	192,963	141,095
<u>ALL</u>	62	69.63	73.13	69.80	19.01	104.77	45.52	123.01	66.61 to 76.65	221,990	154,960

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	19	73.21	74.79	68.85	22.44	108.63	45.52	123.01	55.85 to 85.57	225,504	155,263
2	19	68.96	70.77	68.31	14.86	103.60	48.98	101.91	60.68 to 77.05	271,647	185,559
3	24	71.67	73.68	72.54	17.80	101.57	47.70	98.91	65.50 to 86.22	179,898	130,495
<u>ALL</u>	62	69.63	73.13	69.80	19.01	104.77	45.52	123.01	66.61 to 76.65	221,990	154,960

49 Johnson
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 62
 Total Sales Price : 13,708,403
 Total Adj. Sales Price : 13,763,403
 Total Assessed Value : 9,607,520
 Avg. Adj. Sales Price : 221,990
 Avg. Assessed Value : 154,960

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 WGT. MEAN : 70
 MEAN : 73
 COD : 19.01
 PRD : 104.77

COV : 23.08
 STD : 16.88
 Avg. Abs. Dev : 13.24
 MAX Sales Ratio : 123.01
 MIN Sales Ratio : 45.52

95% Median C.I. : 66.61 to 76.65
 95% Wgt. Mean C.I. : 65.83 to 73.77
 95% Mean C.I. : 68.93 to 77.33

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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
_____Dry_____											
County	10	68.41	69.52	66.64	17.07	104.32	48.98	94.53	55.49 to 92.53	303,063	201,964
1	3	73.32	68.51	67.49	09.37	101.51	55.80	76.40	N/A	256,173	172,903
2	4	64.45	68.10	66.10	20.12	103.03	48.98	94.53	N/A	338,277	223,605
3	3	69.21	72.41	66.72	17.84	108.53	55.49	92.53	N/A	303,000	202,170
_____Grass_____											
County	24	73.98	72.34	70.99	16.44	101.90	46.26	98.91	61.14 to 85.10	167,610	118,987
1	6	70.79	69.25	65.00	20.00	106.54	46.26	85.57	46.26 to 85.57	240,795	156,518
2	4	71.42	73.02	74.24	12.71	98.36	58.93	90.31	N/A	136,462	101,303
3	14	75.36	73.46	74.38	16.14	98.76	47.70	98.91	54.79 to 86.22	145,144	107,954
_____ALL_____	62	69.63	73.13	69.80	19.01	104.77	45.52	123.01	66.61 to 76.65	221,990	154,960

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
_____Irrigated_____											
County	3	68.79	68.62	68.48	07.44	100.20	60.85	76.22	N/A	404,173	276,777
1	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	415,018	285,490
2	2	68.54	68.54	68.32	11.22	100.32	60.85	76.22	N/A	398,750	272,420
_____Dry_____											
County	18	72.19	76.41	71.19	21.97	107.33	45.52	123.01	61.28 to 92.53	247,550	176,223
1	8	73.27	79.61	73.15	24.81	108.83	45.52	123.01	45.52 to 123.01	202,170	147,896
2	7	69.86	74.46	71.64	19.55	103.94	48.98	101.91	48.98 to 101.91	275,650	197,477
3	3	69.21	72.41	66.72	17.84	108.53	55.49	92.53	N/A	303,000	202,170
_____Grass_____											
County	28	71.58	71.95	70.27	16.22	102.39	46.26	98.91	65.50 to 82.04	173,879	122,189
1	6	70.79	69.25	65.00	20.00	106.54	46.26	85.57	46.26 to 85.57	240,795	156,518
2	6	71.42	72.47	70.35	13.46	103.01	58.93	90.31	58.93 to 90.31	181,636	127,787
3	16	71.67	72.77	73.50	15.92	99.01	47.70	98.91	65.50 to 85.24	145,876	107,216
_____ALL_____	62	69.63	73.13	69.80	19.01	104.77	45.52	123.01	66.61 to 76.65	221,990	154,960

49 Johnson
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70
 Total Sales Price : 15,977,117
 Total Adj. Sales Price : 16,032,117
 Total Assessed Value : 11,365,184
 Avg. Adj. Sales Price : 229,030
 Avg. Assessed Value : 162,360

MEDIAN : 71
 WGT. MEAN : 71
 MEAN : 74
 COD : 19.34
 PRD : 104.67

COV : 24.60
 STD : 18.25
 Avg. Abs. Dev : 13.64
 MAX Sales Ratio : 144.44
 MIN Sales Ratio : 45.52

95% Median C.I. : 67.61 to 76.40
 95% Wgt. Mean C.I. : 66.05 to 75.73
 95% Mean C.I. : 69.92 to 78.48

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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>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	65.50	69.76	65.84	16.73	105.95	55.45	88.34	N/A	115,075	75,760
01-OCT-07 To 31-DEC-07	6	76.21	75.03	73.90	08.48	101.53	61.28	86.22	61.28 to 86.22	223,117	164,882
01-JAN-08 To 31-MAR-08	9	74.07	81.92	73.29	21.57	111.78	60.68	118.42	60.85 to 102.72	216,627	158,777
01-APR-08 To 30-JUN-08	4	78.27	80.51	81.53	16.06	98.75	66.61	98.91	N/A	178,000	145,128
01-JUL-08 To 30-SEP-08	2	68.46	68.46	67.99	02.04	100.69	67.06	69.86	N/A	290,063	197,225
01-OCT-08 To 31-DEC-08	13	73.21	70.78	69.49	13.35	101.86	52.85	90.31	56.73 to 84.24	249,963	173,712
01-JAN-09 To 31-MAR-09	8	65.64	69.99	68.60	18.36	102.03	52.36	95.67	52.36 to 95.67	220,482	151,240
01-APR-09 To 30-JUN-09	4	73.41	71.71	68.35	15.08	104.92	54.79	85.24	N/A	109,900	75,120
01-JUL-09 To 30-SEP-09	4	81.80	90.68	86.72	17.48	104.57	76.12	123.01	N/A	216,209	187,506
01-OCT-09 To 31-DEC-09	5	68.20	70.83	68.25	21.95	103.78	45.52	94.53	N/A	258,127	176,162
01-JAN-10 To 31-MAR-10	6	61.71	74.12	67.77	32.65	109.37	47.70	144.44	47.70 to 144.44	298,148	202,060
01-APR-10 To 30-JUN-10	6	69.83	68.32	66.28	24.24	103.08	46.26	89.47	46.26 to 89.47	284,847	188,803
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	22	75.13	78.13	74.24	16.85	105.24	55.45	118.42	66.61 to 87.26	197,526	146,640
01-JUL-08 To 30-JUN-09	27	69.39	70.51	69.00	14.70	102.19	52.36	95.67	61.14 to 77.05	223,448	154,189
01-JUL-09 To 30-JUN-10	21	73.32	74.84	70.33	25.23	106.41	45.52	144.44	58.36 to 85.87	269,212	189,334
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	28	71.54	75.58	71.82	16.55	105.24	52.85	118.42	67.61 to 80.43	231,832	166,507
01-JAN-09 To 31-DEC-09	21	71.16	74.46	72.06	20.17	103.33	45.52	123.01	61.14 to 85.87	207,568	149,583
<u>ALL</u>	70	70.51	74.20	70.89	19.34	104.67	45.52	144.44	67.61 to 76.40	229,030	162,360

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	21	73.21	74.55	69.30	20.82	107.58	45.52	123.01	57.86 to 84.24	227,265	157,485
2	21	69.39	74.53	70.87	19.01	105.16	48.98	144.44	60.85 to 77.05	266,581	188,932
3	28	71.67	73.70	72.25	17.51	102.01	47.70	98.91	65.50 to 85.24	202,191	146,087
<u>ALL</u>	70	70.51	74.20	70.89	19.34	104.67	45.52	144.44	67.61 to 76.40	229,030	162,360

49 Johnson
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70
 Total Sales Price : 15,977,117
 Total Adj. Sales Price : 16,032,117
 Total Assessed Value : 11,365,184
 Avg. Adj. Sales Price : 229,030
 Avg. Assessed Value : 162,360

MEDIAN : 71
 WGT. MEAN : 71
 MEAN : 74
 COD : 19.34
 PRD : 104.67

COV : 24.60
 STD : 18.25
 Avg. Abs. Dev : 13.64
 MAX Sales Ratio : 144.44
 MIN Sales Ratio : 45.52

95% Median C.I. : 67.61 to 76.40
 95% Wgt. Mean C.I. : 66.05 to 75.73
 95% Mean C.I. : 69.92 to 78.48

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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
___Dry___											
County	14	71.27	71.89	69.40	16.00	103.59	48.98	94.53	55.80 to 89.47	302,533	209,943
1	3	73.32	68.51	67.49	09.37	101.51	55.80	76.40	N/A	256,173	172,903
2	5	67.61	69.70	67.80	17.87	102.80	48.98	94.53	N/A	325,989	221,031
3	6	74.97	75.41	71.60	16.22	105.32	55.49	92.53	55.49 to 92.53	306,167	219,223
___Grass___											
County	24	73.98	72.34	70.99	16.44	101.90	46.26	98.91	61.14 to 85.10	167,610	118,987
1	6	70.79	69.25	65.00	20.00	106.54	46.26	85.57	46.26 to 85.57	240,795	156,518
2	4	71.42	73.02	74.24	12.71	98.36	58.93	90.31	N/A	136,462	101,303
3	14	75.36	73.46	74.38	16.14	98.76	47.70	98.91	54.79 to 86.22	145,144	107,954
___ALL___	70	70.51	74.20	70.89	19.34	104.67	45.52	144.44	67.61 to 76.40	229,030	162,360

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
___Irrigated___											
County	3	68.79	68.62	68.48	07.44	100.20	60.85	76.22	N/A	404,173	276,777
1	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	415,018	285,490
2	2	68.54	68.54	68.32	11.22	100.32	60.85	76.22	N/A	398,750	272,420
___Dry___											
County	23	73.21	76.30	72.15	19.31	105.75	45.52	123.01	67.61 to 80.72	254,119	183,354
1	9	73.21	78.34	72.65	22.82	107.83	45.52	123.01	55.80 to 118.42	200,151	145,415
2	8	72.99	74.67	72.20	17.45	103.42	48.98	101.91	48.98 to 101.91	275,798	199,134
3	6	74.97	75.41	71.60	16.22	105.32	55.49	92.53	55.49 to 92.53	306,167	219,223
___Grass___											
County	28	71.58	71.95	70.27	16.22	102.39	46.26	98.91	65.50 to 82.04	173,879	122,189
1	6	70.79	69.25	65.00	20.00	106.54	46.26	85.57	46.26 to 85.57	240,795	156,518
2	6	71.42	72.47	70.35	13.46	103.01	58.93	90.31	58.93 to 90.31	181,636	127,787
3	16	71.67	72.77	73.50	15.92	99.01	47.70	98.91	65.50 to 85.24	145,876	107,216
___ALL___	70	70.51	74.20	70.89	19.34	104.67	45.52	144.44	67.61 to 76.40	229,030	162,360

49 Johnson
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 102
 Total Sales Price : 23,469,592
 Total Adj. Sales Price : 23,524,592
 Total Assessed Value : 15,920,153
 Avg. Adj. Sales Price : 230,633
 Avg. Assessed Value : 156,080

MEDIAN : 69
 WGT. MEAN : 68
 MEAN : 70
 COD : 20.12
 PRD : 103.89

COV : 25.53
 STD : 17.95
 Avg. Abs. Dev : 13.78
 MAX Sales Ratio : 123.01
 MIN Sales Ratio : 27.90

95% Median C.I. : 62.62 to 73.42
 95% Wgt. Mean C.I. : 61.50 to 73.84
 95% Mean C.I. : 66.82 to 73.78

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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>Qtrts</u>											
01-JUL-07 To 30-SEP-07	4	60.48	63.69	60.68	21.88	104.96	45.48	88.34	N/A	115,556	70,122
01-OCT-07 To 31-DEC-07	8	73.50	72.69	71.46	09.29	101.72	61.28	86.22	61.28 to 86.22	219,514	156,859
01-JAN-08 To 31-MAR-08	15	69.21	73.54	68.24	22.19	107.77	31.21	118.42	60.68 to 80.43	223,171	152,300
01-APR-08 To 30-JUN-08	10	64.43	68.24	67.39	21.98	101.26	43.48	98.91	49.51 to 89.92	171,828	115,788
01-JUL-08 To 30-SEP-08	3	67.06	54.94	49.44	20.86	111.12	27.90	69.86	N/A	360,042	177,991
01-OCT-08 To 31-DEC-08	14	73.55	71.55	70.59	13.15	101.36	52.85	90.31	56.73 to 84.24	255,203	180,141
01-JAN-09 To 31-MAR-09	10	65.64	69.58	66.95	17.90	103.93	52.36	95.67	55.80 to 92.53	238,185	159,468
01-APR-09 To 30-JUN-09	7	71.38	70.13	67.49	14.22	103.91	52.96	85.24	52.96 to 85.24	149,228	100,716
01-JUL-09 To 30-SEP-09	7	78.07	85.88	85.61	25.99	100.32	55.76	123.01	55.76 to 123.01	234,063	200,389
01-OCT-09 To 31-DEC-09	5	75.64	73.95	72.56	17.64	101.92	45.52	94.53	N/A	199,071	144,454
01-JAN-10 To 31-MAR-10	8	57.32	65.03	61.33	22.05	106.03	47.70	116.36	47.70 to 116.36	268,870	164,905
01-APR-10 To 30-JUN-10	11	61.13	64.02	63.46	18.93	100.88	46.26	94.61	48.98 to 85.57	306,930	194,776
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	37	68.96	70.86	68.34	19.61	103.69	31.21	118.42	62.24 to 75.62	196,870	134,533
01-JUL-08 To 30-JUN-09	34	69.63	69.21	66.29	16.01	104.40	27.90	95.67	61.14 to 77.05	237,630	157,519
01-JUL-09 To 30-JUN-10	31	62.62	70.82	68.46	26.53	103.45	45.52	123.01	56.28 to 76.65	263,258	180,218
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	42	69.24	70.29	66.86	19.43	105.13	27.90	118.42	62.24 to 75.62	231,400	154,722
01-JAN-09 To 31-DEC-09	29	71.38	74.40	73.01	20.50	101.90	45.52	123.01	61.14 to 80.32	208,974	152,575
<u>ALL</u>	102	68.50	70.30	67.67	20.12	103.89	27.90	123.01	62.62 to 73.42	230,633	156,080

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	67.73	69.53	65.70	22.59	105.83	27.90	123.01	61.14 to 73.58	248,074	162,984
2	22	68.29	71.03	68.72	18.52	103.36	43.48	116.36	58.93 to 77.05	259,117	178,063
3	33	69.21	70.90	70.44	17.79	100.65	47.70	98.91	61.13 to 80.32	186,805	131,592
<u>ALL</u>	102	68.50	70.30	67.67	20.12	103.89	27.90	123.01	62.62 to 73.42	230,633	156,080

49 Johnson
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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 Avg. Assessed Value : 156,080

MEDIAN : 69
 WGT. MEAN : 68
 MEAN : 70
 COD : 20.12
 PRD : 103.89

COV : 25.53
 STD : 17.95
 Avg. Abs. Dev : 13.78
 MAX Sales Ratio : 123.01
 MIN Sales Ratio : 27.90

95% Median C.I. : 62.62 to 73.42
 95% Wgt. Mean C.I. : 61.50 to 73.84
 95% Mean C.I. : 66.82 to 73.78

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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
_____Dry_____											
County	22	65.12	65.03	64.37	18.23	101.03	31.21	94.53	55.76 to 75.62	228,666	147,202
1	11	62.62	62.63	61.89	16.96	101.20	31.21	78.48	49.75 to 76.40	180,487	111,704
2	6	59.72	62.34	63.49	20.33	98.19	43.48	94.53	43.48 to 94.53	288,717	183,318
3	5	74.75	73.52	69.29	11.63	106.10	55.49	92.53	N/A	262,600	181,957
_____Grass_____											
County	28	71.42	70.88	70.37	17.71	100.72	46.26	98.91	58.93 to 81.57	170,720	120,143
1	6	70.79	69.25	65.00	20.00	106.54	46.26	85.57	46.26 to 85.57	240,795	156,518
2	4	71.42	73.02	74.24	12.71	98.36	58.93	90.31	N/A	136,462	101,303
3	18	71.14	70.95	72.40	18.19	98.00	47.70	98.91	56.69 to 85.10	154,974	112,205
_____ALL_____	102	68.50	70.30	67.67	20.12	103.89	27.90	123.01	62.62 to 73.42	230,633	156,080

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
_____Irrigated_____											
County	4	72.51	82.12	78.00	23.86	105.28	60.85	122.60	N/A	367,823	286,896
1	2	95.70	95.70	89.46	28.12	106.98	68.79	122.60	N/A	336,895	301,373
2	2	68.54	68.54	68.32	11.22	100.32	60.85	76.22	N/A	398,750	272,420
_____Dry_____											
County	39	67.73	69.63	66.72	21.56	104.36	31.21	123.01	58.15 to 75.62	224,842	150,007
1	24	65.26	69.68	65.66	23.60	106.12	31.21	123.01	55.80 to 76.40	205,650	135,028
2	9	67.61	69.21	68.77	21.61	100.64	43.48	101.91	48.98 to 94.53	256,527	176,425
3	6	71.98	70.09	67.02	15.10	104.58	52.96	92.53	52.96 to 92.53	254,083	170,298
_____Grass_____											
County	33	68.96	70.36	69.64	17.08	101.03	46.26	98.91	60.68 to 80.43	173,640	120,923
1	6	70.79	69.25	65.00	20.00	106.54	46.26	85.57	46.26 to 85.57	240,795	156,518
2	6	71.42	72.47	70.35	13.46	103.01	58.93	90.31	58.93 to 90.31	181,636	127,787
3	21	68.20	70.07	71.49	17.13	98.01	47.70	98.91	58.35 to 81.57	152,168	108,792
_____ALL_____	102	68.50	70.30	67.67	20.12	103.89	27.90	123.01	62.62 to 73.42	230,633	156,080

**2011 Correlation Section
for Johnson County**

A. Agricultural Land

Johnson County is comprised of approximately 8% irrigated land, 43% dry crop land and 49% grass/pasture land. Johnson County has three market areas. Annually sales are reviewed and plotted to verify accuracy of the market area determination. The county contends that topography and soils as well as well as proximity to Lancaster and Otoe Counties affect the market values for land among the three areas.

The majority land use for area one shows more of an influence of irrigation and less grass. The market area totals, 14% irrigated, 44% dry and 42% grass. Johnson County has 19 qualified agricultural sales in area one for the three year study period. The sales are not proportionately spread across the three years of the study period there are 4 sales in the oldest year, 8 sales in the middle year and 7 sales in the newest year. In looking at the majority land use of the sales in area 1 they appear to be representative of the county, with the sales file containing sales that are approximately 4% irrigated, 44% dry and 42% grass (other makes up the balance). The Base statistics show the calculated median to be 73% for area 1.

The majority land use for area two shows less of an influence of irrigation and more dry land. There are 19 sales in area two for the three year study period. The sales are not proportionately spread across the three years of the study period there are 7 sales in the oldest year, 8 sales in the middle year and 4 sales in the newest year. The market area totals are, 8% irrigated, 49% dry and 43% grass. The sales file is relatively balanced for majority land use in area 2. The timing of the sales shows the fewest sales in the most recent year. The base statistics show an overall calculated median of 69% for area two.

The area three market area is the area adjacent to Pawnee County. Area three is made up of 2% irrigated, 35% dry, and 63% grass. There are 24 sales in the three year study period. The sales are not proportionately spread across the three years of the study period there are 9 sales in the oldest year, 11 sales in the middle year and 4 sales in the newest year. The sales are grouped more heavily to the first two years of the study period. The sales do show relative balance for majority land use. The calculated median for area three is 72%.

The second test, random inclusion, for area one, 2 sales were added to the first year to meet an acceptable threshold. Both sales randomly selected were from Otoe County. There was no change to the median calculation. The Random Inclusion statistics show the calculated median to be 73%.

For the random inclusion, Area two, 2 sales were added to the last year of the study period they were from Gage County. The majority land use remained balanced. The overall calculated median was 69%.

For area three, in order to remove any time skew 4 sales were randomly chosen and added to the last year of the study period. The majority land use remained balanced with the addition of the four sales. Three were from Gage and one from Pawnee County. The overall median is 72% for area three.

The third test, random exclusion, was to bring in as many sales from a six mile radius as possible to maintain a proportionate and representative sample and to meet the 10% threshold between study years. For area one 28 sales that were deemed comparable were brought in from the neighboring counties; 12 sales in the oldest year, 5 in the middle year and 11 in the newest year. The sales file was not distorted with the inclusion of the sales, there is a proportionate distribution of sales among each year of the study period, the sample is considered adequate to be statistically reliable, and there continues to be a reasonable

2011 Correlation Section for Johnson County

representation of the land use in Johnson County. The random exclusion statistics show the calculated median to be 68% for Area 1.

For area 2 with the third test, 1 sale was added to the first year of the study period and 2 sales were added to the last year. All three of the sales came from Gage County. The overall calculated median was below the range at 68%. The file was balanced to time of sale and majority land use.

The third test for area three shows the addition of 11 sales to the file. The sales brought in were 4 in the first year, 2 in the second year, and 5 in the last year of the study period. The sales were from Gage, Pawnee, and Nemaha counties. The overall mathematical median came in at 69% for Johnson counties third market area.

There was little difference between approaches one and two in the analysis. The Johnson County valuation structure based on soils was difficult to replicate in the third analysis and averages were used to apply Johnson counties values to the borrowed sales. This alone may cloud the usefulness of the third approach.

Based on the consideration of all available information, the level of value is determined to be 70% of market value for the agricultural class of real property. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Johnson County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2011 Correlation Section for Johnson County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Johnson County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Johnson County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

Total Real Property Sum Lines 17, 25, & 30	Records : 4,349	Value : 463,573,585	Growth 1,623,410	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	205	803,650	28	162,160	25	515,680	258	1,481,490	
02. Res Improve Land	1,172	6,355,860	62	1,264,000	274	6,232,540	1,508	13,852,400	
03. Res Improvements	1,194	49,556,260	62	4,721,540	284	21,277,480	1,540	75,555,280	
04. Res Total	1,399	56,715,770	90	6,147,700	309	28,025,700	1,798	90,889,170	580,865
% of Res Total	77.81	62.40	5.01	6.76	17.19	30.84	41.34	19.61	35.78
05. Com UnImp Land	39	325,935	3	21,850	3	76,200	45	423,985	
06. Com Improve Land	250	1,628,110	6	195,250	10	557,230	266	2,380,590	
07. Com Improvements	254	11,819,020	8	202,460	14	5,455,920	276	17,477,400	
08. Com Total	293	13,773,065	11	419,560	17	6,089,350	321	20,281,975	219,320
% of Com Total	91.28	67.91	3.43	2.07	5.30	30.02	7.38	4.38	13.51
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	77,260	0	0	0	0	3	77,260	
11. Ind Improvements	3	2,284,510	0	0	0	0	3	2,284,510	
12. Ind Total	3	2,361,770	0	0	0	0	3	2,361,770	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.51	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	95,000	1	95,000	
15. Rec Improvements	0	0	0	0	1	1,340	1	1,340	
16. Rec Total	0	0	0	0	1	96,340	1	96,340	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.02	0.00
Res & Rec Total	1,399	56,715,770	90	6,147,700	310	28,122,040	1,799	90,985,510	580,865
% of Res & Rec Total	77.77	62.33	5.00	6.76	17.23	30.91	41.37	19.63	35.78
Com & Ind Total	296	16,134,835	11	419,560	17	6,089,350	324	22,643,745	219,320
% of Com & Ind Total	91.36	71.26	3.40	1.85	5.25	26.89	7.45	4.88	13.51
17. Taxable Total	1,695	72,850,605	101	6,567,260	327	34,211,390	2,123	113,629,255	800,185
% of Taxable Total	79.84	64.11	4.76	5.78	15.40	30.11	48.82	24.51	49.29

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	698,285	2,880,795	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	0	0	0
19. Commercial	0	0	0	4	698,285	2,880,795
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	698,285	2,880,795

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	185	62	252	499

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	25,080	159	16,930,860	1,278	167,684,190	1,445	184,640,130
28. Ag-Improved Land	1	3,800	58	7,989,520	699	118,009,100	758	126,002,420
29. Ag Improvements	1	1,760	58	2,065,130	722	37,234,890	781	39,301,780
30. Ag Total							2,226	349,944,330

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	23	25.00	320,000	
33. HomeSite Improvements	0	0.00	0	24	25.00	1,588,110	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.87	1,740	13	38.14	79,690	
36. FarmSite Improv Land	1	1.00	2,000	55	125.55	236,970	
37. FarmSite Improvements	1	0.00	1,760	55	0.00	477,020	
38. FarmSite Total							
39. Road & Ditches	0	0.61	0	0	282.74	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	18,000	2	2.00	18,000	
32. HomeSite Improv Land	423	430.39	4,780,570	446	455.39	5,100,570	
33. HomeSite Improvements	436	422.39	28,457,110	460	447.39	30,045,220	823,225
34. HomeSite Total				462	457.39	35,163,790	
35. FarmSite UnImp Land	49	80.94	148,830	63	119.95	230,260	
36. FarmSite Improv Land	663	1,887.43	3,514,690	719	2,013.98	3,753,660	
37. FarmSite Improvements	695	0.00	8,777,780	751	0.00	9,256,560	0
38. FarmSite Total				814	2,133.93	13,240,480	
39. Road & Ditches	0	4,375.09	0	0	4,658.44	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,276	7,249.76	48,404,270	823,225

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	1,786,040	20	2,027.46	1,786,040

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. Recapture Value N/A	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

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,721.61	15.97%	5,772,670	21.60%	3,353.06
46. 1A	2,010.70	18.65%	6,195,470	23.18%	3,081.25
47. 2A1	451.84	4.19%	1,400,730	5.24%	3,100.06
48. 2A	2,873.17	26.65%	7,066,820	26.45%	2,459.59
49. 3A1	2,505.98	23.24%	4,773,900	17.86%	1,905.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,149.45	10.66%	1,439,300	5.39%	1,252.16
52. 4A	70.30	0.65%	73,310	0.27%	1,042.82
53. Total	10,783.05	100.00%	26,722,200	100.00%	2,478.17
Dry					
54. 1D1	1,871.53	5.66%	4,692,600	8.45%	2,507.36
55. 1D	4,076.78	12.34%	9,247,040	16.65%	2,268.22
56. 2D1	2,198.69	6.65%	5,077,850	9.15%	2,309.49
57. 2D	6,832.52	20.68%	11,741,530	21.15%	1,718.48
58. 3D1	10,328.45	31.25%	16,525,470	29.76%	1,600.00
59. 3D	0.26	0.00%	420	0.00%	1,615.38
60. 4D1	7,379.12	22.33%	7,926,570	14.28%	1,074.19
61. 4D	358.46	1.08%	312,070	0.56%	870.59
62. Total	33,045.81	100.00%	55,523,550	100.00%	1,680.20
Grass					
63. 1G1	786.74	2.48%	1,015,910	2.93%	1,291.29
64. 1G	1,450.70	4.58%	2,494,180	7.20%	1,719.29
65. 2G1	1,940.96	6.13%	2,845,050	8.21%	1,465.80
66. 2G	4,537.22	14.33%	5,665,540	16.35%	1,248.68
67. 3G1	4,587.79	14.49%	5,924,480	17.09%	1,291.36
68. 3G	4.50	0.01%	5,560	0.02%	1,235.56
69. 4G1	14,660.72	46.30%	14,170,910	40.88%	966.59
70. 4G	3,698.14	11.68%	2,539,980	7.33%	686.83
71. Total	31,666.77	100.00%	34,661,610	100.00%	1,094.57
Irrigated Total					
	10,783.05	14.20%	26,722,200	22.85%	2,478.17
Dry Total					
	33,045.81	43.52%	55,523,550	47.48%	1,680.20
Grass Total					
	31,666.77	41.70%	34,661,610	29.64%	1,094.57
72. Waste	438.52	0.58%	32,870	0.03%	74.96
73. Other	0.19	0.00%	0	0.00%	0.00
74. Exempt	16.07	0.02%	0	0.00%	0.00
75. Market Area Total	75,934.34	100.00%	116,940,230	100.00%	1,540.02

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	895.37	16.18%	2,803,850	22.85%	3,131.50
46. 1A	505.62	9.14%	1,509,590	12.30%	2,985.62
47. 2A1	263.83	4.77%	775,660	6.32%	2,940.00
48. 2A	1,921.72	34.73%	4,246,980	34.61%	2,209.99
49. 3A1	940.59	17.00%	1,787,120	14.57%	1,900.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	973.38	17.59%	1,105,130	9.01%	1,135.35
52. 4A	32.33	0.58%	40,880	0.33%	1,264.46
53. Total	5,532.84	100.00%	12,269,210	100.00%	2,217.52
Dry					
54. 1D1	1,585.78	4.40%	3,875,000	5.92%	2,443.59
55. 1D	3,682.81	10.21%	8,300,330	12.68%	2,253.80
56. 2D1	2,812.15	7.80%	6,496,100	9.92%	2,310.01
57. 2D	9,101.15	25.24%	17,039,330	26.02%	1,872.22
58. 3D1	10,908.44	30.25%	20,726,310	31.66%	1,900.03
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	7,579.13	21.02%	8,657,370	13.22%	1,142.26
61. 4D	386.97	1.07%	380,880	0.58%	984.26
62. Total	36,056.43	100.00%	65,475,320	100.00%	1,815.91
Grass					
63. 1G1	311.90	0.99%	340,320	1.10%	1,091.12
64. 1G	1,077.90	3.40%	1,506,200	4.88%	1,397.35
65. 2G1	2,096.51	6.62%	2,514,300	8.14%	1,199.28
66. 2G	5,204.34	16.44%	5,768,340	18.68%	1,108.37
67. 3G1	4,293.99	13.56%	5,160,290	16.71%	1,201.75
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	14,668.81	46.33%	12,791,130	41.43%	872.00
70. 4G	4,006.95	12.66%	2,794,680	9.05%	697.46
71. Total	31,660.40	100.00%	30,875,260	100.00%	975.20
Irrigated Total					
	5,532.84	7.52%	12,269,210	11.29%	2,217.52
Dry Total					
	36,056.43	49.00%	65,475,320	60.27%	1,815.91
Grass Total					
	31,660.40	43.02%	30,875,260	28.42%	975.20
72. Waste	336.39	0.46%	25,260	0.02%	75.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	748.30	1.02%	0	0.00%	0.00
75. Market Area Total	73,586.06	100.00%	108,645,050	100.00%	1,476.44

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	117.68	9.81%	341,910	13.47%	2,905.42
46. 1A	101.97	8.50%	299,390	11.79%	2,936.06
47. 2A1	108.79	9.07%	307,310	12.10%	2,824.80
48. 2A	449.00	37.41%	1,078,510	42.48%	2,402.03
49. 3A1	99.47	8.29%	172,080	6.78%	1,729.97
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	319.69	26.64%	336,680	13.26%	1,053.15
52. 4A	3.46	0.29%	3,260	0.13%	942.20
53. Total	1,200.06	100.00%	2,539,140	100.00%	2,115.84
Dry					
54. 1D1	862.77	3.28%	1,598,490	4.91%	1,852.74
55. 1D	1,553.95	5.90%	2,853,300	8.76%	1,836.16
56. 2D1	1,697.08	6.45%	3,045,940	9.35%	1,794.81
57. 2D	3,854.28	14.64%	5,269,650	16.18%	1,367.22
58. 3D1	7,690.57	29.22%	10,613,010	32.59%	1,380.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	10,351.56	39.33%	8,951,290	27.49%	864.73
61. 4D	309.66	1.18%	230,150	0.71%	743.23
62. Total	26,319.87	100.00%	32,561,830	100.00%	1,237.16
Grass					
63. 1G1	267.76	0.57%	249,630	0.61%	932.29
64. 1G	1,230.09	2.61%	1,615,600	3.96%	1,313.40
65. 2G1	2,701.99	5.73%	3,298,800	8.08%	1,220.88
66. 2G	6,120.85	12.98%	6,153,600	15.07%	1,005.35
67. 3G1	4,187.13	8.88%	4,658,840	11.41%	1,112.66
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	26,471.33	56.14%	21,029,290	51.49%	794.42
70. 4G	6,171.61	13.09%	3,836,960	9.39%	621.71
71. Total	47,150.76	100.00%	40,842,720	100.00%	866.22
Irrigated Total	1,200.06	1.60%	2,539,140	3.34%	2,115.84
Dry Total	26,319.87	35.18%	32,561,830	42.87%	1,237.16
Grass Total	47,150.76	63.02%	40,842,720	53.77%	866.22
72. Waste	148.04	0.20%	11,090	0.01%	74.91
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	78.15	0.10%	0	0.00%	0.00
75. Market Area Total	74,818.73	100.00%	75,954,780	100.00%	1,015.18

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,241.11	5,811,090	15,274.84	35,719,460	17,515.95	41,530,550
77. Dry Land	12.56	21,930	7,006.25	12,437,350	88,403.30	141,101,420	95,422.11	153,560,700
78. Grass	3.45	3,210	6,670.59	6,019,560	103,803.89	100,356,820	110,477.93	106,379,590
79. Waste	0.00	0	209.46	15,720	713.49	53,500	922.95	69,220
80. Other	0.00	0	0.00	0	0.19	0	0.19	0
81. Exempt	0.00	0	78.84	0	763.68	0	842.52	0
82. Total	16.01	25,140	16,127.41	24,283,720	208,195.71	277,231,200	224,339.13	301,540,060

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	17,515.95	7.81%	41,530,550	13.77%	2,371.01
Dry Land	95,422.11	42.53%	153,560,700	50.93%	1,609.28
Grass	110,477.93	49.25%	106,379,590	35.28%	962.90
Waste	922.95	0.41%	69,220	0.02%	75.00
Other	0.19	0.00%	0	0.00%	0.00
Exempt	842.52	0.38%	0	0.00%	0.00
Total	224,339.13	100.00%	301,540,060	100.00%	1,344.13

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

49 Johnson

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	91,828,470	90,889,170	-939,300	-1.02%	580,865	-1.66%
02. Recreational	95,560	96,340	780	0.82%	0	0.82%
03. Ag-Homesite Land, Ag-Res Dwelling	34,256,460	35,163,790	907,330	2.65%	823,225	0.25%
04. Total Residential (sum lines 1-3)	126,180,490	126,149,300	-31,190	-0.02%	1,404,090	-1.14%
05. Commercial	19,981,335	20,281,975	300,640	1.50%	219,320	0.41%
06. Industrial	2,361,770	2,361,770	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	12,777,130	13,240,480	463,350	3.63%	0	3.63%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	35,120,235	35,884,225	763,990	2.18%	219,320	1.55%
10. Total Non-Agland Real Property	161,300,725	162,033,525	732,800	0.45%	1,623,410	-0.55%
11. Irrigated	36,571,990	41,530,550	4,958,560	13.56%		
12. Dryland	125,870,020	153,560,700	27,690,680	22.00%		
13. Grassland	97,372,530	106,379,590	9,007,060	9.25%		
14. Wasteland	1,091,710	69,220	-1,022,490	-93.66%		
15. Other Agland	5,750	0	-5,750	-100.00%		
16. Total Agricultural Land	260,912,000	301,540,060	40,628,060	15.57%		
17. Total Value of all Real Property (Locally Assessed)	422,212,725	463,573,585	41,360,860	9.80%	1,623,410	9.41%

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, Section 64, 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 2011:

Residential—

1. Re-appraisal of all residential property in the towns of Elk Creek and Crab Orchard, and all rural and suburban in Market Area Three, also known as Township 4, including all related improvements associated with the main improvement, to include all rural buildings, with new photos of the property develop, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2011.
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 subclass percentage adjustment needed to comply with statistical measures as required by law.
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 subclass percentage adjustment needed to comply with statistical measures as required by law.
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 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 use new aerial photography as it becomes available.

BUDGET REQUEST FOR 2010-2011:

Requested budget of \$20,000 is needed to:

1. Complete pickup work for new improvements or improvement changes made throughout county in all classes;
2. In August 2010 drive-by reviews will begin in Market Area 3 Residential—rural, suburban, urban—to include new pictures of houses and buildings, new June 2008 cost, and re-calculation of physical and economic depreciation. New values will be applied for the 2011 tax roll.
3. Analyze and possible adjustment to class/subclass of residential.
4. Analyze and possible adjustment to class/subclass of commercial.
5. Analyze and possible adjustments to class/subclass of agland.

UPDATE FOLLOWING September 2010 ADOPTION OF 2010-2011 BUDGET:

Tax Year 2012:

Residential—

1. Re-appraisal of all urban residential property in Tecumseh, including all related improvements associated with the main improvement, to include all buildings, with new photos of the property, develop new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2012.
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 subclass percentage adjustment needed to comply with statistical measures as required by law.
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 subclass percentage adjustment needed to comply with statistical measures as required by law.

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 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 use new aerial photography as it becomes available.

Tax Year 2013:

Residential—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
2. Continue with review and analysis of sales as they occur.

Commercial—

1. Re-appraisal of all commercial property in Johnson County, including all related improvements associated with the main improvement, to include all buildings, with new photos of the property, develop new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2013.
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, and use new aerial photography as it becomes available.

Date: June 15, 2010

Karen A. Koehler
Johnson County Assessor

2011 Assessment Survey for Johnson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	1
6.	Assessor's requested budget for current fiscal year:
	99,993
7.	Adopted budget, or granted budget if different from above:
	96,628
8.	Amount of the total budget set aside for appraisal work:
	20,000
9.	Appraisal/Reappraisal budget, if not part of the total budget:
10.	Part of the budget that is dedicated to the computer system:
	6323+1900+2000
11.	Amount of the total budget set aside for education/workshops:
	1350
12.	Other miscellaneous funds:
	2150
13.	Amount of last year's budget not used:
	Minimal amount

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
5.	Does the county have GIS software?
	Yes

6.	Who maintains the GIS software and maps?
	Assessor's office
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All
4.	When was zoning implemented?
	January 2006

D. Contracted Services

1.	Appraisal Services:
	Wayne Cole dba. Linsali Inc
2.	Other services:
	Terra Scan, and GIS Workshop

2011 Certification for Johnson County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Johnson County Assessor.

Dated this 11th day of April, 2011.



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

Ruth A. Sorensen
Property Tax Administrator

