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2014 Commission Summary for Johnson County

Residential Real Property - Current

Number of Sales	69	Median	98.61
Total Sales Price	\$4,286,145	Mean	106.37
Total Adj. Sales Price	\$4,332,145	Wgt. Mean	97.56
Total Assessed Value	\$4,226,550	Average Assessed Value of the Base	\$54,098
Avg. Adj. Sales Price	\$62,785	Avg. Assessed Value	\$61,254

Confidence Interval - Current

95% Median C.I	93.90 to 102.63
95% Wgt. Mean C.I	92.47 to 102.65
95% Mean C.I	98.95 to 113.79
% of Value of the Class of all Real Property Value in the	14.17
% of Records Sold in the Study Period	3.89
% of Value Sold in the Study Period	4.40

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	72	97	96.77
2012	51	97	97.48
2011	60	97	97
2010	73	97	97

2014 Commission Summary for Johnson County

Commercial Real Property - Current

Number of Sales	10	Median	96.35
Total Sales Price	\$295,150	Mean	103.08
Total Adj. Sales Price	\$295,150	Wgt. Mean	96.08
Total Assessed Value	\$283,590	Average Assessed Value of the Base	\$74,383
Avg. Adj. Sales Price	\$29,515	Avg. Assessed Value	\$28,359

Confidence Interval - Current

95% Median C.I	63.04 to 129.65
95% Wgt. Mean C.I	85.69 to 106.47
95% Mean C.I	65.21 to 140.95
% of Value of the Class of all Real Property Value in the County	3.49
% of Records Sold in the Study Period	3.14
% of Value Sold in the Study Period	1.20

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	7		93.80
2012	9		84.72
2011	8		75
2010	13	100	93

2014 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	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 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Johnson County

The County conducted a sales analysis in the residential class. The county reviewed and physically inspected all parcels in Sterling and Cook. New costs tables were implemented with a costing date of June of 2013. New photos were taken and the condition of the properties were reviewed and updated. The county completed a depreciation study along with a new lot study for those assessor locations.

The county also completed permit and pickup work for the residential class.

2014 Residential Assessment Survey for Johnson County

1.	Valuation data collection done by:														
	Assessor and Deputy along with contracted lister														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Tecumseh-County seat and main trade center of the County. Stable population, K-12 school (Johnson County Central). State correctional facility just north of town.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Cook-situated between Tecumseh and Syracuse, limited retail, elementary and middle school</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Elk Creek-Located in southern part of County just off highway 50. Limited Commercial, Bank, Bar, Elevator, Service Station. No school</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Sterling-K-12 School, limited retail, on highway 41</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Rural residential- Acreages</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Crab Orchard- Post Office only no retail limited number of commercial parcels</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Tecumseh-County seat and main trade center of the County. Stable population, K-12 school (Johnson County Central). State correctional facility just north of town.	02	Cook-situated between Tecumseh and Syracuse, limited retail, elementary and middle school	04	Elk Creek-Located in southern part of County just off highway 50. Limited Commercial, Bank, Bar, Elevator, Service Station. No school	06	Sterling-K-12 School, limited retail, on highway 41	09	Rural residential- Acreages	15	Crab Orchard- Post Office only no retail limited number of commercial parcels
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01	Tecumseh-County seat and main trade center of the County. Stable population, K-12 school (Johnson County Central). State correctional facility just north of town.														
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06	Sterling-K-12 School, limited retail, on highway 41														
09	Rural residential- Acreages														
15	Crab Orchard- Post Office only no retail limited number of commercial parcels														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The county relies on RCNLD (replacement cost new less depreciation)														
4.	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 the CAMA system are used with an economic adjustment for each valuation group.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes, they are developed at the same time as each valuation group is reviewed.														
6.	Describe the methodology used to determine the residential lot values?														
	The County uses a market based value on a per square foot basis.														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2011	2011	2011
	02	2013	2013	2013
	04	2008	2008	2008
	06	2013	2013	2013
	09	2008	2008	2008
	15	2008	2008	2008
<p>The County maintains that the groupings are tied to amenities available in the communities and the appraisal cycle the county has. Each valuation group is analyzed separately and they tend to have their own unique markets.</p>				

2014 Residential Correlation Section for Johnson County

County Overview

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.

Description of Analysis

The sales file consists of 69 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 above the range by six points. The quality statistic measurements of the PRD and the COD are both above the recommended range. The valuation groups utilized in the county represent the assessor locations in the county. These groupings are influenced as much by the appraisal and inspection cycle the county uses than overall distinct markets. All valuation groups have calculated medians within the acceptable range.

Sales Qualification

Johnson County has a consistent procedure for sales verification. In reviewing the non-qualified sales the county has noted in the file the reason for all sale disqualifications. Approximately 52% of the improved residential sales were considered arm-length sales as determined by the county. It has been determined that the County utilizes an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the LOV is determined to be 99% of market value for the residential class of property.

2014 Commercial Assessment Actions for Johnson County

The county conducted an analysis of the commercial class, and no adjustments were warranted for the current year. They completed all permit and pickup work for the class.

2014 Commercial Assessment Survey for Johnson County

1.	Valuation data collection done by:			
	Office Staff, Lister			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	The entire County is considered as one valuation group.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	RCNLD			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The County relies on comparable properties in similar markets with local adjustments.			
4.	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.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes, There is only one grouping used for the entire County.			
6.	Describe the methodology used to determine the commercial lot values.			
	Market value based on square foot unit of measurement			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2012	2012	2012
	For Johnson County there is not a lot of commercial market activity in the County and what does occur is not an organized or consistent market.			

2014 Commercial Correlation Section for Johnson County

County Overview

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.

Description of Analysis

The commercial parcels in Johnson County are represented by 43 different occupancy codes. There have been only 10 qualified sales in the study period with seven different occupancies represented. The sample is not considered adequate or representative of the commercial class of properties in the county.

While the calculated median is within the statutory range it will not be relied on in the determination of a level of value.

Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by subclass.

Level of Value

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2014 Agricultural Assessment Actions for Johnson County

Johnson continually verifies sales along with updating land use in the agricultural class of property. After a market analysis of the sales and a review of the statistics the county adjusted values within the LCG structure along with adjustments for various soil types in the county. The county utilizes physical inspections along with the GIS system to track changes for land use within the agricultural class. The county has been emphasizing the review of the CRP parcels within the county for the past several years.

The office completed the pickup and permit work for the year.

2014 Agricultural Assessment Survey for Johnson County

1.	Valuation data collection done by:				
	Assessor and Deputy				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The entire county is considered as one market area</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The entire county is considered as one market area
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	The entire county is considered as one market area				
3.	Describe the process used to determine and monitor market areas.				
	The county reviews all ag sales to update land use and analyzes these sales to determine characteristics that impact the market. This review aids in determining if there are differing characteristics in different areas of the county that impact the agricultural market.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Present use of the parcel is given the greatest consideration. Recreational land is land that is generally not used for residential, commercial or agricultural uses. WRP is one type of land that is considered as recreational land.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Sales verification and review.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	The county is only aware of one parcel of WRP in the county. With the lack of comparable parcels the county uses the associated grass value and factor that to 100% of market.				

Johnson County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Johnson	1	4,914	4,493	4,560	3,867	3,690	N/A	2,517	2,130	3,858
Gage	1	4,996	5,034	4,552	4,564	3,923	3,936	3,625	3,600	4,556
Nemaha	8300	5,540	5,130	5,000	4,900	4,800	4,700	4,650	4,600	4,929
Otoe	7000	3,900	3,900	3,400	3,400	3,000	N/A	2,600	2,400	3,245
Otoe	8000	4,700	4,700	4,500	4,000	3,400	3,200	3,000	2,800	3,917
Pawnee	1	3,010	3,780	N/A	3,120	2,706	N/A	2,305	2,255	3,179

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Johnson	1	3,664	3,383	3,310	2,779	2,880	2,885	2,000	1,630	2,696
Gage	1	3,500	3,500	3,100	2,900	2,650	2,650	2,175	2,175	2,832
Nemaha	8300	4,487	4,350	3,649	3,060	2,900	2,800	2,700	2,500	3,167
Otoe	7000	3,300	3,300	3,150	3,150	2,700	N/A	2,500	2,100	2,848
Otoe	8000	4,100	4,100	3,900	3,600	3,300	3,200	3,000	2,700	3,490
Pawnee	1	2,510	3,150	2,566	2,600	2,238	2,000	1,920	1,880	2,435

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Johnson	1	1,647	2,009	1,616	1,517	1,571	1,500	1,338	1,018	1,389
Gage	1	1,077	1,554	1,341	1,575	1,270	1,072	1,128	785	1,165
Nemaha	8300	1,101	1,652	1,386	1,585	1,720	1,258	1,210	931	1,218
Otoe	7000	1,562	1,447	1,282	1,476	1,407	N/A	1,231	1,051	1,315
Otoe	8000	1,682	1,924	1,669	1,926	1,815	1,657	1,488	1,051	1,607
Pawnee	1	1,726	1,913	1,208	1,658	1,422	1,382	1,508	1,239	1,470

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Johnson County

County Overview

Johnson County is located in southeast Nebraska. The County is bordered by Pawnee County to the south, Gage to the west, Nemaha to the east with Otoe to the north. Johnson County is comprised of approximately 10% irrigated land, 46% dry crop land and 44% grass/pasture land. Annually sales are reviewed and plotted to verify accuracy of the market area determination. For 2013 the county continues to utilize one market area for the entire county. The county uses a schedule of values based generally on the LCG structure with some variations by soil type.

Description of Analysis

The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years. 46 qualified agricultural sales were used in the agricultural analysis for the three year study period. The statistical sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. The calculated median of the sample is rounded to 72. Two of the measures of central tendency are within the acceptable range providing support with the weighted mean two points below the range.

The calculated median for the majority land use of 80% dry is in the range while the majority land use of grass is above the range. The grass sample in the profile is skewed by the presence of older grass sales. In the comparison table of weighted averages the overall weighted average for grass is in the range when compared to neighboring counties with only Pawnee and Otoe area 8000 coming in higher. All increases for the county mirror the increases in the general area with a similar market.

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that agricultural property is treated in a uniform and proportionate manner.

2014 Agricultural Correlation Section for Johnson County

Level of Value

Based on analysis of all available information, the LOV is determined to be 72% of market value for the agricultural class of property.

49 Johnson
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 69
Total Sales Price : 4,286,145
Total Adj. Sales Price : 4,332,145
Total Assessed Value : 4,226,550
Avg. Adj. Sales Price : 62,785
Avg. Assessed Value : 61,254

MEDIAN : 99
WGT. MEAN : 98
MEAN : 106
COD : 21.09
PRD : 109.03

COV : 29.56
STD : 31.44
Avg. Abs. Dev : 20.80
MAX Sales Ratio : 211.44
MIN Sales Ratio : 40.80

95% Median C.I. : 93.90 to 102.63
95% Wgt. Mean C.I. : 92.47 to 102.65
95% Mean C.I. : 98.95 to 113.79

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	8	100.14	110.68	102.94	18.77	107.52	89.14	148.41	89.14 to 148.41	80,937	83,320
01-JAN-12 To 31-MAR-12	9	86.77	92.46	88.55	16.55	104.42	68.22	150.40	74.90 to 105.44	74,094	65,612
01-APR-12 To 30-JUN-12	8	101.27	102.98	102.64	06.93	100.33	87.08	116.90	87.08 to 116.90	40,500	41,569
01-JUL-12 To 30-SEP-12	10	96.51	100.75	93.03	14.92	108.30	73.86	164.23	86.00 to 106.63	87,770	81,649
01-OCT-12 To 31-DEC-12	8	101.22	110.21	98.44	21.27	111.96	79.02	177.16	79.02 to 177.16	46,638	45,909
01-JAN-13 To 31-MAR-13	3	98.61	122.85	164.21	32.43	74.81	87.00	182.94	N/A	27,500	45,157
01-APR-13 To 30-JUN-13	11	110.05	127.15	118.65	26.15	107.16	90.75	211.44	94.25 to 165.56	28,318	33,600
01-JUL-13 To 30-SEP-13	12	94.40	95.12	90.38	24.78	105.24	40.80	186.20	74.90 to 98.69	87,417	79,008
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	35	96.51	101.40	95.63	15.60	106.03	68.22	164.23	89.36 to 105.44	71,887	68,746
01-OCT-12 To 30-SEP-13	34	98.97	111.48	100.24	26.81	111.21	40.80	211.44	94.25 to 114.02	53,415	53,542
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	35	96.60	101.29	93.99	16.42	107.77	68.22	177.16	87.63 to 102.82	64,047	60,195
<u>ALL</u>	69	98.61	106.37	97.56	21.09	109.03	40.80	211.44	93.90 to 102.63	62,785	61,254

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	29	99.71	107.27	98.71	20.79	108.67	57.70	165.56	89.36 to 114.02	56,212	55,488
02	9	95.71	101.31	94.43	17.66	107.29	68.22	177.16	79.79 to 106.28	53,389	50,414
06	14	99.50	103.24	99.72	11.42	103.53	86.04	132.95	87.00 to 116.90	47,143	47,011
09	17	96.41	110.07	96.41	31.24	114.17	40.80	211.44	79.02 to 154.20	91,853	88,560
<u>ALL</u>	69	98.61	106.37	97.56	21.09	109.03	40.80	211.44	93.90 to 102.63	62,785	61,254

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	67	98.61	106.69	97.57	20.07	109.35	57.70	211.44	93.90 to 102.63	64,510	62,940
06											
07	2	95.60	95.60	95.60	57.32	100.00	40.80	150.40	N/A	5,000	4,780
<u>ALL</u>	69	98.61	106.37	97.56	21.09	109.03	40.80	211.44	93.90 to 102.63	62,785	61,254

49 Johnson
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PAD 2014 R&O Statistics (Using 2014 Values)

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STD : 31.44
Avg. Abs. Dev : 20.80
MAX Sales Ratio : 211.44
MIN Sales Ratio : 40.80

95% Median C.I. : 93.90 to 102.63
95% Wgt. Mean C.I. : 92.47 to 102.65
95% Mean C.I. : 98.95 to 113.79

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	14	99.67	110.20	110.54	23.99	99.69	40.80	186.20	87.08 to 150.40	9,043	9,996	
Less Than 30,000	25	110.05	123.06	125.54	28.61	98.02	40.80	211.44	98.61 to 150.40	16,532	20,755	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	69	98.61	106.37	97.56	21.09	109.03	40.80	211.44	93.90 to 102.63	62,785	61,254	
Greater Than 14,999	55	96.60	105.39	97.17	20.58	108.46	57.70	211.44	93.09 to 102.82	76,464	74,302	
Greater Than 29,999	44	96.00	96.88	94.61	14.07	102.40	57.70	182.94	88.21 to 99.75	89,065	84,265	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	14	99.67	110.20	110.54	23.99	99.69	40.80	186.20	87.08 to 150.40	9,043	9,996	
15,000 TO 29,999	11	148.41	139.44	132.17	22.34	105.50	89.14	211.44	90.75 to 177.16	26,064	34,448	
30,000 TO 59,999	14	97.93	98.93	98.39	16.89	100.55	57.70	136.79	78.94 to 116.90	44,921	44,197	
60,000 TO 99,999	16	96.40	101.36	100.80	14.56	100.56	68.22	182.94	88.21 to 102.63	75,375	75,977	
100,000 TO 149,999	9	87.63	90.08	89.88	11.72	100.22	73.86	106.63	74.90 to 105.44	120,717	108,494	
150,000 TO 249,999	4	90.02	88.04	88.73	07.91	99.22	75.71	96.41	N/A	181,875	161,378	
250,000 TO 499,999	1	93.09	93.09	93.09	00.00	100.00	93.09	93.09	N/A	270,000	251,330	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	69	98.61	106.37	97.56	21.09	109.03	40.80	211.44	93.90 to 102.63	62,785	61,254	

49 Johnson
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 10
Total Sales Price : 295,150
Total Adj. Sales Price : 295,150
Total Assessed Value : 283,590
Avg. Adj. Sales Price : 29,515
Avg. Assessed Value : 28,359

MEDIAN : 96
WGT. MEAN : 96
MEAN : 103
COD : 35.35
PRD : 107.29

COV : 51.36
STD : 52.94
Avg. Abs. Dev : 34.06
MAX Sales Ratio : 219.80
MIN Sales Ratio : 13.13

95% Median C.I. : 63.04 to 129.65
95% Wgt. Mean C.I. : 85.69 to 106.47
95% Mean C.I. : 65.21 to 140.95

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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-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	93.80	93.80	93.80	00.00	100.00	93.80	93.80	N/A	59,500	55,810
01-APR-11 To 30-JUN-11	1	98.90	98.90	98.90	00.00	100.00	98.90	98.90	N/A	10,000	9,890
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	2	63.07	63.07	36.09	79.18	174.76	13.13	113.00	N/A	2,175	785
01-JAN-12 To 31-MAR-12	1	93.18	93.18	93.18	00.00	100.00	93.18	93.18	N/A	135,000	125,790
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	63.04	63.04	63.04	00.00	100.00	63.04	63.04	N/A	2,300	1,450
01-OCT-12 To 31-DEC-12	1	81.94	81.94	81.94	00.00	100.00	81.94	81.94	N/A	50,000	40,970
01-JAN-13 To 31-MAR-13	1	124.33	124.33	124.33	00.00	100.00	124.33	124.33	N/A	9,000	11,190
01-APR-13 To 30-JUN-13	2	174.73	174.73	147.68	25.80	118.32	129.65	219.80	N/A	12,500	18,460
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	2	96.35	96.35	94.53	02.65	101.93	93.80	98.90	N/A	34,750	32,850
01-OCT-11 To 30-SEP-12	4	78.11	70.59	90.94	41.61	77.62	13.13	113.00	N/A	35,413	32,203
01-OCT-12 To 30-SEP-13	4	126.99	138.93	106.05	28.19	131.00	81.94	219.80	N/A	21,000	22,270
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	4	96.35	79.71	91.09	27.23	87.51	13.13	113.00	N/A	18,463	16,818
01-JAN-12 To 31-DEC-12	3	81.94	79.39	89.81	12.27	88.40	63.04	93.18	N/A	62,433	56,070
<u>ALL</u>	10	96.35	103.08	96.08	35.35	107.29	13.13	219.80	63.04 to 129.65	29,515	28,359

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	96.35	103.08	96.08	35.35	107.29	13.13	219.80	63.04 to 129.65	29,515	28,359
<u>ALL</u>	10	96.35	103.08	96.08	35.35	107.29	13.13	219.80	63.04 to 129.65	29,515	28,359

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	10	96.35	103.08	96.08	35.35	107.29	13.13	219.80	63.04 to 129.65	29,515	28,359
04											
<u>ALL</u>	10	96.35	103.08	96.08	35.35	107.29	13.13	219.80	63.04 to 129.65	29,515	28,359

49 Johnson
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 10
Total Sales Price : 295,150
Total Adj. Sales Price : 295,150
Total Assessed Value : 283,590
Avg. Adj. Sales Price : 29,515
Avg. Assessed Value : 28,359

MEDIAN : 96
WGT. MEAN : 96
MEAN : 103
COD : 35.35
PRD : 107.29

COV : 51.36
STD : 52.94
Avg. Abs. Dev : 34.06
MAX Sales Ratio : 219.80
MIN Sales Ratio : 13.13

95% Median C.I. : 63.04 to 129.65
95% Wgt. Mean C.I. : 85.69 to 106.47
95% Mean C.I. : 65.21 to 140.95

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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	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	63.04	63.06	45.41	52.81	138.87	13.13	113.00	N/A	2,217	1,007	
Less Than 15,000	6	105.95	105.37	114.49	44.37	92.03	13.13	219.80	13.13 to 219.80	5,108	5,848	
Less Than 30,000	7	113.00	108.84	120.47	37.76	90.35	13.13	219.80	13.13 to 219.80	7,236	8,717	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	7	98.90	120.23	97.25	29.60	123.63	81.94	219.80	81.94 to 219.80	41,214	40,081	
Greater Than 14,999	4	93.49	99.64	93.95	12.92	106.06	81.94	129.65	N/A	66,125	62,125	
Greater Than 29,999	3	93.18	89.64	91.03	04.24	98.47	81.94	93.80	N/A	81,500	74,190	
<u>Incremental Ranges</u>												
0 TO 4,999	3	63.04	63.06	45.41	52.81	138.87	13.13	113.00	N/A	2,217	1,007	
5,000 TO 14,999	3	124.33	147.68	133.63	32.41	110.51	98.90	219.80	N/A	8,000	10,690	
15,000 TO 29,999	1	129.65	129.65	129.65	00.00	100.00	129.65	129.65	N/A	20,000	25,930	
30,000 TO 59,999	2	87.87	87.87	88.38	06.75	99.42	81.94	93.80	N/A	54,750	48,390	
60,000 TO 99,999												
100,000 TO 149,999	1	93.18	93.18	93.18	00.00	100.00	93.18	93.18	N/A	135,000	125,790	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	10	96.35	103.08	96.08	35.35	107.29	13.13	219.80	63.04 to 129.65	29,515	28,359	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
Blank	2	80.97	80.97	92.20	22.14	87.82	63.04	98.90	N/A	6,150	5,670	
309	1	129.65	129.65	129.65	00.00	100.00	129.65	129.65	N/A	20,000	25,930	
340	1	219.80	219.80	219.80	00.00	100.00	219.80	219.80	N/A	5,000	10,990	
353	2	97.47	97.47	82.55	15.93	118.07	81.94	113.00	N/A	25,500	21,050	
390	1	93.80	93.80	93.80	00.00	100.00	93.80	93.80	N/A	59,500	55,810	
406	1	124.33	124.33	124.33	00.00	100.00	124.33	124.33	N/A	9,000	11,190	
479	1	13.13	13.13	13.13	00.00	100.00	13.13	13.13	N/A	3,350	440	
528	1	93.18	93.18	93.18	00.00	100.00	93.18	93.18	N/A	135,000	125,790	
<u>ALL</u>	10	96.35	103.08	96.08	35.35	107.29	13.13	219.80	63.04 to 129.65	29,515	28,359	

49 Johnson
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 46
Total Sales Price : 18,750,622
Total Adj. Sales Price : 18,858,622
Total Assessed Value : 12,678,181
Avg. Adj. Sales Price : 409,970
Avg. Assessed Value : 275,613

MEDIAN : 72
WGT. MEAN : 67
MEAN : 72
COD : 25.82
PRD : 107.79

COV : 31.78
STD : 23.03
Avg. Abs. Dev : 18.57
MAX Sales Ratio : 152.91
MIN Sales Ratio : 36.78

95% Median C.I. : 61.05 to 82.63
95% Wgt. Mean C.I. : 59.96 to 74.49
95% Mean C.I. : 65.81 to 79.13

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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-OCT-10 To 31-DEC-10	3	93.11	93.29	92.86	01.97	100.46	90.63	96.13	N/A	264,740	245,830
01-JAN-11 To 31-MAR-11	4	103.57	104.75	80.23	26.95	130.56	58.96	152.91	N/A	289,770	232,480
01-APR-11 To 30-JUN-11	5	88.20	85.97	87.73	05.52	97.99	71.30	93.35	N/A	321,186	281,792
01-JUL-11 To 30-SEP-11	2	70.53	70.53	71.32	10.70	98.89	62.98	78.08	N/A	206,500	147,270
01-OCT-11 To 31-DEC-11	5	73.67	78.43	76.96	16.79	101.91	61.78	95.58	N/A	531,080	408,725
01-JAN-12 To 31-MAR-12	5	80.78	78.41	73.97	06.92	106.00	61.05	87.00	N/A	275,647	203,898
01-APR-12 To 30-JUN-12	4	61.63	59.82	59.43	11.63	100.66	47.52	68.52	N/A	368,760	219,163
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	11	51.85	59.11	54.90	25.98	107.67	39.90	94.70	40.05 to 81.46	494,230	271,329
01-JAN-13 To 31-MAR-13	2	72.47	72.47	78.86	29.47	91.90	51.11	93.83	N/A	835,100	658,596
01-APR-13 To 30-JUN-13	2	54.67	54.67	50.78	32.72	107.66	36.78	72.55	N/A	214,550	108,955
01-JUL-13 To 30-SEP-13	3	45.32	45.33	46.03	09.07	98.48	39.18	51.50	N/A	613,963	282,595
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	14	90.14	90.70	84.86	15.59	106.88	58.96	152.91	71.30 to 96.13	283,731	240,779
01-OCT-11 To 30-SEP-12	14	71.10	73.11	71.52	16.69	102.22	47.52	95.58	61.05 to 87.00	393,477	281,412
01-OCT-12 To 30-SEP-13	18	51.31	57.81	57.24	26.58	101.00	36.78	94.70	45.32 to 72.55	520,984	298,195
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	16	87.78	86.38	80.18	18.57	107.73	58.96	152.91	66.54 to 94.72	364,588	292,315
01-JAN-12 To 31-DEC-12	20	62.30	64.08	58.88	23.10	108.83	39.90	94.70	49.88 to 80.61	414,490	244,038
<u>ALL</u>	46	71.93	72.47	67.23	25.82	107.79	36.78	152.91	61.05 to 82.63	409,970	275,613

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	46	71.93	72.47	67.23	25.82	107.79	36.78	152.91	61.05 to 82.63	409,970	275,613
<u>ALL</u>	46	71.93	72.47	67.23	25.82	107.79	36.78	152.91	61.05 to 82.63	409,970	275,613

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	9	63.55	70.86	65.96	22.61	107.43	48.50	96.13	51.11 to 94.70	553,869	365,330
1	9	63.55	70.86	65.96	22.61	107.43	48.50	96.13	51.11 to 94.70	553,869	365,330
<u>Grass</u>											
County	9	82.63	77.80	72.59	14.15	107.18	39.18	95.58	62.98 to 90.63	236,337	171,549
1	9	82.63	77.80	72.59	14.15	107.18	39.18	95.58	62.98 to 90.63	236,337	171,549
<u>ALL</u>	46	71.93	72.47	67.23	25.82	107.79	36.78	152.91	61.05 to 82.63	409,970	275,613

49 Johnson
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 46
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 Avg. Adj. Sales Price : 409,970
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MEDIAN : 72
 WGT. MEAN : 67
 MEAN : 72
 COD : 25.82
 PRD : 107.79

COV : 31.78
 STD : 23.03
 Avg. Abs. Dev : 18.57
 MAX Sales Ratio : 152.91
 MIN Sales Ratio : 36.78

95% Median C.I. : 61.05 to 82.63
 95% Wgt. Mean C.I. : 59.96 to 74.49
 95% Mean C.I. : 65.81 to 79.13

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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	1	93.11	93.11	93.11	00.00	100.00	93.11	93.11	N/A	333,200	310,250
1	1	93.11	93.11	93.11	00.00	100.00	93.11	93.11	N/A	333,200	310,250
_____Dry_____											
County	21	68.52	74.47	65.99	26.12	112.85	46.78	152.91	58.96 to 89.64	524,635	346,216
1	21	68.52	74.47	65.99	26.12	112.85	46.78	152.91	58.96 to 89.64	524,635	346,216
_____Grass_____											
County	13	78.08	71.96	66.76	19.07	107.79	39.18	95.58	51.85 to 88.20	249,959	166,873
1	13	78.08	71.96	66.76	19.07	107.79	39.18	95.58	51.85 to 88.20	249,959	166,873
_____ALL_____											
	46	71.93	72.47	67.23	25.82	107.79	36.78	152.91	61.05 to 82.63	409,970	275,613

Total Real Property Sum Lines 17, 25, & 30	Records : 4,362	Value : 677,414,295	Growth 2,448,715	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	179	903,690	24	163,890	24	395,110	227	1,462,690	
02. Res Improve Land	1,167	6,092,820	62	1,507,370	282	7,245,260	1,511	14,845,450	
03. Res Improvements	1,190	51,927,960	62	4,931,580	293	22,614,250	1,545	79,473,790	
04. Res Total	1,369	58,924,470	86	6,602,840	317	30,254,620	1,772	95,781,930	325,295
% of Res Total	77.26	61.52	4.85	6.89	17.89	31.59	40.62	14.14	13.28
05. Com UnImp Land	47	519,735	2	19,320	3	115,190	52	654,245	
06. Com Improve Land	238	1,572,490	5	144,040	12	1,103,140	255	2,819,670	
07. Com Improvements	242	11,589,070	6	231,190	15	5,915,130	263	17,735,390	
08. Com Total	289	13,681,295	8	394,550	18	7,133,460	315	21,209,305	1,279,890
% of Com Total	91.75	64.51	2.54	1.86	5.71	33.63	7.22	3.13	52.27
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	85,940	0	0	0	0	3	85,940	
11. Ind Improvements	3	2,358,650	0	0	0	0	3	2,358,650	
12. Ind Total	3	2,444,590	0	0	0	0	3	2,444,590	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.36	0.00
13. Rec UnImp Land	0	0	0	0	1	63,210	1	63,210	
14. Rec Improve Land	0	0	0	0	1	123,750	1	123,750	
15. Rec Improvements	0	0	0	0	1	1,340	1	1,340	
16. Rec Total	0	0	0	0	2	188,300	2	188,300	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.03	0.00
Res & Rec Total	1,369	58,924,470	86	6,602,840	319	30,442,920	1,774	95,970,230	325,295
% of Res & Rec Total	77.17	61.40	4.85	6.88	17.98	31.72	40.67	14.17	13.28
Com & Ind Total	292	16,125,885	8	394,550	18	7,133,460	318	23,653,895	1,279,890
% of Com & Ind Total	91.82	68.17	2.52	1.67	5.66	30.16	7.29	3.49	52.27
17. Taxable Total	1,661	75,050,355	94	6,997,390	337	37,576,380	2,092	119,624,125	1,605,185
% of Taxable Total	79.40	62.74	4.49	5.85	16.11	31.41	47.96	17.66	65.55

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	3	556,885	1,872,785	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	3	556,885	1,872,785
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	556,885	1,872,785

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	183	68	254	505

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	35	188,240	153	24,578,780	1,275	281,111,980	1,463	305,879,000
28. Ag-Improved Land	1	5,840	59	13,188,240	725	194,349,010	785	207,543,090
29. Ag Improvements	1	1,760	59	2,313,670	747	42,052,650	807	44,368,080
30. Ag Total							2,270	557,790,170

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	24	25.00	301,500	
33. HomeSite Improvements	0	0.00	0	25	25.00	1,718,100	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.16	3,830	35	50.31	284,520	
36. FarmSite Improv Land	1	1.00	3,300	56	163.35	623,860	
37. FarmSite Improvements	1	0.00	1,760	56	0.00	595,570	
38. FarmSite Total							
39. Road & Ditches	0	0.86	0	0	266.18	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	23,100	2	2.00	23,100	
32. HomeSite Improv Land	424	431.61	4,830,310	448	456.61	5,131,810	
33. HomeSite Improvements	432	420.61	30,387,730	457	445.61	32,105,830	843,530
34. HomeSite Total				459	458.61	37,260,740	
35. FarmSite UnImp Land	234	282.15	1,873,060	271	333.62	2,161,410	
36. FarmSite Improv Land	669	1,971.99	7,338,560	726	2,136.34	7,965,720	
37. FarmSite Improvements	720	0.00	11,664,920	777	0.00	12,262,250	0
38. FarmSite Total				1,048	2,469.96	22,389,380	
39. Road & Ditches	0	4,390.42	0	0	4,657.46	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,507	7,586.03	59,650,120	843,530

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	3,292,910	20	2,027.46	3,292,910

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	3,031.83	14.00%	14,899,480	17.84%	4,914.35
46. 1A	2,968.83	13.71%	13,339,370	15.97%	4,493.14
47. 2A1	1,047.46	4.84%	4,776,460	5.72%	4,560.04
48. 2A	6,583.08	30.40%	25,456,110	30.47%	3,866.90
49. 3A1	4,206.32	19.43%	15,521,350	18.58%	3,690.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,658.12	16.89%	9,205,740	11.02%	2,516.52
52. 4A	158.35	0.73%	337,290	0.40%	2,130.03
53. Total	21,653.99	100.00%	83,535,800	100.00%	3,857.76
Dry					
54. 1D1	4,123.24	4.00%	15,108,010	5.44%	3,664.11
55. 1D	9,355.78	9.07%	31,651,100	11.39%	3,383.05
56. 2D1	6,950.98	6.74%	23,007,460	8.28%	3,309.96
57. 2D	21,108.06	20.47%	58,668,760	21.11%	2,779.45
58. 3D1	30,475.66	29.56%	87,769,790	31.58%	2,880.00
59. 3D	0.26	0.00%	750	0.00%	2,884.62
60. 4D1	29,930.80	29.03%	59,861,590	21.54%	2,000.00
61. 4D	1,167.75	1.13%	1,903,560	0.68%	1,630.11
62. Total	103,112.53	100.00%	277,971,020	100.00%	2,695.80
Grass					
63. 1G1	1,352.51	1.38%	2,227,140	1.63%	1,646.67
64. 1G	3,426.51	3.49%	6,883,210	5.04%	2,008.81
65. 2G1	6,251.47	6.36%	10,101,600	7.40%	1,615.88
66. 2G	13,253.85	13.48%	20,100,000	14.72%	1,516.54
67. 3G1	10,788.36	10.97%	16,945,910	12.41%	1,570.76
68. 3G	4.50	0.00%	6,750	0.00%	1,500.00
69. 4G1	49,642.57	50.49%	66,407,340	48.64%	1,337.71
70. 4G	13,592.25	13.83%	13,842,470	10.14%	1,018.41
71. Total	98,312.02	100.00%	136,514,420	100.00%	1,388.58
Irrigated Total					
	21,653.99	9.67%	83,535,800	16.77%	3,857.76
Dry Total					
	103,112.53	46.03%	277,971,020	55.80%	2,695.80
Grass Total					
	98,312.02	43.89%	136,514,420	27.40%	1,388.58
72. Waste	914.74	0.41%	118,810	0.02%	129.88
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	789.43	0.35%	0	0.00%	0.00
75. Market Area Total	223,993.28	100.00%	498,140,050	100.00%	2,223.91

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.08	5,110	2,282.61	9,300,720	19,370.30	74,229,970	21,653.99	83,535,800
77. Dry Land	43.47	145,370	6,500.60	18,734,420	96,568.46	259,091,230	103,112.53	277,971,020
78. Grass	26.57	36,400	6,317.17	8,496,190	91,968.28	127,981,830	98,312.02	136,514,420
79. Waste	0.54	70	198.67	25,810	715.53	92,930	914.74	118,810
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	81.65	0	707.78	0	789.43	0
82. Total	71.66	186,950	15,299.05	36,557,140	208,622.57	461,395,960	223,993.28	498,140,050

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	21,653.99	9.67%	83,535,800	16.77%	3,857.76
Dry Land	103,112.53	46.03%	277,971,020	55.80%	2,695.80
Grass	98,312.02	43.89%	136,514,420	27.40%	1,388.58
Waste	914.74	0.41%	118,810	0.02%	129.88
Other	0.00	0.00%	0	0.00%	0.00
Exempt	789.43	0.35%	0	0.00%	0.00
Total	223,993.28	100.00%	498,140,050	100.00%	2,223.91

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

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	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	92,773,590	95,781,930	3,008,340	3.24%	325,295	2.89%
02. Recreational	96,540	188,300	91,760	95.05%	0	95.05%
03. Ag-Homesite Land, Ag-Res Dwelling	37,034,810	37,260,740	225,930	0.61%	843,530	-1.67%
04. Total Residential (sum lines 1-3)	129,904,940	133,230,970	3,326,030	2.56%	1,168,825	1.66%
05. Commercial	19,589,135	21,209,305	1,620,170	8.27%	1,279,890	1.74%
06. Industrial	2,444,590	2,444,590	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	18,642,870	22,389,380	3,746,510	20.10%	0	20.10%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	40,676,595	46,043,275	5,366,680	13.19%	1,279,890	10.05%
10. Total Non-Agland Real Property	170,581,535	179,274,245	8,692,710	5.10%	2,448,715	3.66%
11. Irrigated	61,925,750	83,535,800	21,610,050	34.90%		
12. Dryland	216,876,720	277,971,020	61,094,300	28.17%		
13. Grassland	125,081,090	136,514,420	11,433,330	9.14%		
14. Wasteland	1,530,720	118,810	-1,411,910	-92.24%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	405,414,280	498,140,050	92,725,770	22.87%		
17. Total Value of all Real Property (Locally Assessed)	575,995,815	677,414,295	101,418,480	17.61%	2,448,715	17.18%

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 2014:

Residential—

1. Re-appraisal of all residential property in the towns of Sterling and Cook to include all related improvements associated with improvement, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2014.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.

Commercial—

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

BUDGET REQUEST FOR 2013-2014:

Requested budget of \$15,000 is needed to:

1. Complete pickup work for new improvements or improvement changes made throughout county in all classes;
2. In September 2013 drive-by reviews will begin for Sterling and Cook—It will include new pictures, new June 2013 cost, and re-calculation of physical and economic depreciation. New values will be applied for the 2014 tax roll.
3. Analyze and possible adjustment to class/subclass of residential (includes mobile homes), commercial/industrial, and agricultural improvements.
4. Analyze and possible adjustments to class/subclass of agland.

Tax Year 2015:

Residential—

1. Re-appraisal of all rural residential property in Township 6, including all related improvements associated with the main improvement, to include all buildings, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2015.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.

Commercial—

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

Agricultural/Horticultural Land—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified, and use new aerial photography as it becomes available.

Tax Year 2016:

Residential—

1. Re-appraisal of all rural residential property in Township 5, including all related improvements associated with the main improvement, to include all buildings, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2016.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.

Commercial—

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

Agricultural/Horticultural Land—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified, and use new aerial photography as it becomes available.

Date: June 15, 2013

Karen A. Koehler
Johnson County Assessor

UPDATE FOLLOWING September 2013 ADOPTION OF 2013-2014 BUDGET

Date: _____, 2013

Karen A. Koehler
Johnson County Assessor

2014 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:										
	104640										
7.											
8.	Amount of the total assessor's budget set aside for appraisal work:										
	7500										
9.											
10.	Part of the assessor's budget that is dedicated to the computer system:										
	<table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Terra Scan Software & Marshall and Swift</td> <td style="text-align: right;">5800</td> </tr> <tr> <td>Hardware</td> <td style="text-align: right;">1500</td> </tr> <tr> <td>GIS ESRI</td> <td style="text-align: right;">6910</td> </tr> <tr> <td>GIS Website</td> <td style="text-align: right;">1900</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">16110</td> </tr> </table>	Terra Scan Software & Marshall and Swift	5800	Hardware	1500	GIS ESRI	6910	GIS Website	1900	Total	16110
Terra Scan Software & Marshall and Swift	5800										
Hardware	1500										
GIS ESRI	6910										
GIS Website	1900										
Total	16110										
11.	Amount of the assessor's budget set aside for education/workshops:										
	650										
12.											
13.	Amount of last year's assessor's budget not used:										

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.	
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes http://johnson.assessor.gisworkshop.com/
7.	Who maintains the GIS software and maps?
	Assessor and staff
8.	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?
	Tecumseh, Cook, Elk Creek, Sterling, Crab Orchard
4.	When was zoning implemented?
	January 2006

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for listing services only
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	Mass appraisal experience and background
4.	Have the existing contracts been approved by the PTA?
	No
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2014 Certification for Johnson County

This is to certify that the 2014 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 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

