

## Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Division regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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## 2008 Commission Summary

49 Johnson

### Residential Real Property - Current

Number of Sales	120	COD	18.02
Total Sales Price	\$7,122,776	PRD	104.45
Total Adj. Sales Price	\$7,122,776	COV	34.95
Total Assessed Value	\$6,942,780	STD	35.58
Avg. Adj. Sales Price	\$59,356	Avg. Abs. Dev.	17.52
Avg. Assessed Value	\$57,857	Min	30.00
Median	97.26	Max	386.47
Wgt. Mean	97.47	95% Median C.I.	94.88 to 98.70
Mean	101.81	95% Wgt. Mean C.I.	94.39 to 100.55
		95% Mean C.I.	95.44 to 108.17
% of Value of the Class of all Real Property Value in the County			23.37
% of Records Sold in the Study Period			6.62
% of Value Sold in the Study Period			7.8
Average Assessed Value of the Base			49,114

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	120	97.26	18.02	104.45
2007	134	98.41	13.55	104.60
2006	149	97.59	27.36	110.99
2005	156	98.42	53.25	137.22
2004	167	97.19	30.14	118.03
2003	160	99	18.84	106.74
2002	148	99	21.38	106.33
2001	163	95	25.6	108.9

## 2008 Commission Summary

49 Johnson

### Commercial Real Property - Current

Number of Sales	12	COD	9.25
Total Sales Price	\$1,183,500	PRD	94.70
Total Adj. Sales Price	\$1,063,500	COV	12.23
Total Assessed Value	\$1,061,430	STD	11.56
Avg. Adj. Sales Price	\$88,625	Avg. Abs. Dev.	9.15
Avg. Assessed Value	\$88,453	Min	73.86
Median	98.98	Max	106.34
Wgt. Mean	99.81	95% Median C.I.	80.00 to 105.39
Mean	94.51	95% Wgt. Mean C.I.	91.74 to 107.87
		95% Mean C.I.	87.17 to 101.86
% of Value of the Class of all Real Property Value in the County			5.86
% of Records Sold in the Study Period			3.73
% of Value Sold in the Study Period			4.76
Average Assessed Value of the Base			69,313

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	12	98.98	9.25	94.70
2007	18	94.32	29.98	112.40
2006	18	99.36	15.10	107.91
2005	24	99.80	20.45	113.30
2004	26	97.61	14.66	104.19
2003	27	94	41.64	120.38
2002	42	98	35.71	109.43
2001	45	100	33.07	111.45



## 2008 Commission Summary

**49      Johnson**

### Agricultural Land - Current

<b>Number of Sales</b>	<b>103</b>	<b>COD</b>	<b>16.26</b>
Total Sales Price	\$16,385,240	<b>PRD</b>	<b>103.38</b>
Total Adj. Sales Price	\$16,451,240	COV	22.34
Total Assessed Value	\$11,347,020	STD	15.93
Avg. Adj. Sales Price	\$159,721	Avg. Abs. Dev.	11.54
Avg. Assessed Value	\$110,165	Min	23.11
<b>Median</b>	<b>70.99</b>	Max	131.22
Wgt. Mean	68.97	95% Median C.I.	69.30 to 74.98
Mean	71.30	95% Wgt. Mean C.I.	65.07 to 72.88
		95% Mean C.I.	68.23 to 74.38
% of Value of the Class of all Real Property Value in the County			70.77
% of Records Sold in the Study Period			4.69
% of Value Sold in the Study Period			4.09
Average Assessed Value of the Base			122,710

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>103</b>	<b>70.99</b>	<b>16.26</b>	<b>103.38</b>
<b>2007</b>	<b>80</b>	<b>71.31</b>	<b>18.63</b>	<b>107.83</b>
<b>2006</b>	70	75.62	17.27	103.48
<b>2005</b>	70	75.53	20.07	103.04
<b>2004</b>	66	75.08	18.47	103.68
<b>2003</b>	65	75	19.7	106
<b>2002</b>	50	78	21.33	108.05
<b>2001</b>	49	74	22.54	109.6



## **2008 Opinions of the Property Tax Administrator for Johnson County**

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Johnson County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Johnson County is not in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Johnson County is 99% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Johnson County is not in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Johnson County is 71% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Johnson County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



*Ruth A. Sorensen*

Ruth A. Sorensen

Property Tax Administrator



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	123	<b>MEDIAN:</b>	<b>98</b>	COV:	35.44	95% Median C.I.:	95.08 to 99.39	(! : Derived)
TOTAL Sales Price:	7,465,776	WGT. MEAN:	97	STD:	36.00	95% Wgt. Mean C.I.:	93.90 to 100.26	
TOTAL Adj.Sales Price:	7,465,776	MEAN:	102	AVG.ABS.DEV:	18.10	95% Mean C.I.:	95.21 to 107.94	
TOTAL Assessed Value:	7,247,710							
AVG. Adj. Sales Price:	60,697	COD:	18.56	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	58,924	PRD:	104.63	MIN Sales Ratio:	26.80			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	18	98.71	95.73	96.37	11.86	99.33	53.37	151.60	87.38 to 101.96	50,547	48,711
10/01/05 TO 12/31/05	15	98.54	101.89	99.02	10.07	102.90	82.09	132.06	92.27 to 109.38	67,646	66,984
01/01/06 TO 03/31/06	12	95.63	102.44	96.87	15.37	105.75	74.86	163.60	87.89 to 107.58	53,938	52,250
04/01/06 TO 06/30/06	20	97.34	101.77	97.68	10.76	104.18	76.16	173.08	95.01 to 101.86	54,245	52,989
07/01/06 TO 09/30/06	18	111.25	124.78	108.29	31.64	115.23	58.60	386.47	90.74 to 126.98	59,026	63,917
10/01/06 TO 12/31/06	9	98.34	97.39	89.32	14.66	109.03	68.35	153.35	68.80 to 101.23	76,311	68,162
01/01/07 TO 03/31/07	15	95.08	82.09	91.98	26.71	89.25	26.80	134.50	57.56 to 99.80	48,406	44,523
04/01/07 TO 06/30/07	16	97.52	101.50	93.54	19.00	108.51	66.10	191.00	81.45 to 104.52	83,355	77,970
<u>Study Years</u>											
07/01/05 TO 06/30/06	65	97.53	100.25	97.58	11.90	102.73	53.37	173.08	95.24 to 99.09	56,257	54,897
07/01/06 TO 06/30/07	58	97.84	103.07	96.59	25.94	106.70	26.80	386.47	92.76 to 101.23	65,673	63,437
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	59	97.53	108.26	99.12	20.50	109.22	58.60	386.47	95.01 to 101.23	59,007	58,487
<u>ALL</u>											
	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE 1	11	100.18	106.82	97.52	16.66	109.54	68.35	184.86	89.89 to 134.50	104,863	102,260
ACREAGE 1 - V	1	97.30	97.30	97.30			97.30	97.30	N/A	18,500	18,000
ACREAGE 2	10	91.74	96.77	95.98	17.54	100.82	61.07	140.88	76.16 to 132.06	85,925	82,471
ACREAGE 2 - V	1	26.80	26.80	26.80			26.80	26.80	N/A	7,500	2,010
ACREAGE 3	5	94.46	88.96	89.67	10.55	99.20	68.80	100.69	N/A	108,000	96,846
COOK - R	12	92.54	96.51	92.21	19.13	104.66	53.37	151.60	79.53 to 110.86	41,821	38,565
CRAB ORCHARD - R	2	130.41	130.41	122.26	25.46	106.66	97.21	163.60	N/A	13,250	16,200
ELK CREEK - R	1	119.45	119.45	119.45			119.45	119.45	N/A	11,000	13,140
ELK CREEK - V	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
STERLING - R	19	95.08	99.34	96.97	12.41	102.44	76.10	153.35	87.89 to 106.13	61,367	59,508
STERLING - V	1	58.60	58.60	58.60			58.60	58.60	N/A	10,000	5,860
TECUMSEH - MH	4	82.61	85.96	84.75	10.14	101.43	77.31	101.30	N/A	11,000	9,322
TECUMSEH - R	54	98.60	109.11	99.58	18.24	109.57	57.56	386.47	96.64 to 101.65	57,846	57,602
<u>ALL</u>											
	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

**PAD 2008 Preliminary Statistics**

Base Stat

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	95	98.10	102.97	98.09	18.67	104.97	30.00	386.47	95.08 to 99.74	51,442	50,462
2	3	84.13	84.92	88.95	7.25	95.46	76.16	94.46	N/A	118,333	105,263
3	25	99.09	98.27	96.15	18.00	102.21	26.80	184.86	91.00 to 100.64	88,950	85,521
____ALL____	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	117	98.34	104.04	97.31	17.02	106.92	53.37	386.47	95.44 to 99.74	63,254	61,551
2	6	45.30	53.48	71.00	52.71	75.32	26.80	97.30	26.80 to 97.30	10,833	7,691
____ALL____	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	118	98.24	102.40	97.31	18.52	105.23	26.80	386.47	95.44 to 99.74	61,930	60,262
06											
07	5	77.85	82.18	86.53	6.74	94.97	76.10	92.27	N/A	31,600	27,344
____ALL____	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0034											
49-0033	30	95.28	96.16	93.27	13.51	103.09	58.60	153.35	90.08 to 100.64	73,457	68,515
49-0050	89	98.34	103.15	98.98	19.83	104.21	26.80	386.47	95.01 to 100.18	57,140	56,558
64-0023											
66-0027											
67-0069	4	98.30	107.25	89.82	24.66	119.40	68.80	163.60	N/A	44,125	39,635
74-0070											
NonValid School											
____ALL____	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	6	45.30	53.48	71.00	52.71	75.32	26.80	97.30	26.80 to 97.30	10,833	7,691	
Prior TO 1860	1	104.41	104.41	104.41			104.41	104.41	N/A	59,000	61,600	
1860 TO 1899	10	87.63	96.28	82.26	23.98	117.03	66.10	191.00	68.35 to 110.50	60,865	50,070	
1900 TO 1919	39	99.64	107.46	99.54	20.20	107.96	53.37	184.86	91.00 to 118.16	46,069	45,858	
1920 TO 1939	22	98.57	108.55	94.36	23.78	115.05	57.56	386.47	91.00 to 107.58	62,494	58,966	
1940 TO 1949	5	97.53	107.00	101.16	13.40	105.77	92.76	151.60	N/A	48,860	49,426	
1950 TO 1959	8	99.72	106.12	101.01	11.66	105.06	91.45	140.48	91.45 to 140.48	69,549	70,250	
1960 TO 1969	7	99.39	106.14	106.29	8.36	99.85	95.24	120.99	95.24 to 120.99	68,428	72,732	
1970 TO 1979	18	94.62	93.56	95.94	7.21	97.52	76.10	106.13	89.89 to 101.08	76,547	73,438	
1980 TO 1989	2	92.85	92.85	92.84	0.62	100.01	92.27	93.43	N/A	92,000	85,410	
1990 TO 1994	1	140.88	140.88	140.88			140.88	140.88	N/A	110,000	154,970	
1995 TO 1999	2	94.43	94.43	94.42	0.04	100.00	94.39	94.46	N/A	202,750	191,440	
2000 TO Present	2	100.12	100.12	100.09	1.11	100.03	99.01	101.23	N/A	102,250	102,340	
ALL	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924	

<b>SALE PRICE *</b>											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	3	32.00	149.49	209.48	371.32	71.36	30.00	386.47	N/A	2,678	5,610	
5000 TO 9999	4	84.62	92.28	93.97	44.85	98.20	26.80	173.08	N/A	7,651	7,190	
Total \$												
1 TO 9999	7	81.86	116.80	117.99	97.40	98.99	26.80	386.47	26.80 to 386.47	5,520	6,512	
10000 TO 29999	31	108.16	112.67	112.86	22.70	99.84	58.60	191.00	96.03 to 122.72	19,269	21,747	
30000 TO 59999	30	96.04	97.19	96.95	11.12	100.24	57.56	134.50	91.00 to 98.93	49,526	48,017	
60000 TO 99999	37	98.48	96.03	95.99	9.22	100.05	53.37	120.99	93.45 to 99.80	78,261	75,121	
100000 TO 149999	13	99.63	97.70	97.08	10.61	100.64	61.07	140.88	84.13 to 102.16	119,137	115,657	
150000 TO 249999	5	94.39	88.92	89.42	7.15	99.44	68.35	97.53	N/A	179,900	160,874	
ALL	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	123	<b>MEDIAN:</b>	<b>98</b>	COV:	35.44	95% Median C.I.:	95.08 to 99.39	(! : Derived)
TOTAL Sales Price:	7,465,776	WGT. MEAN:	97	STD:	36.00	95% Wgt. Mean C.I.:	93.90 to 100.26	
TOTAL Adj.Sales Price:	7,465,776	MEAN:	102	AVG.ABS.DEV:	18.10	95% Mean C.I.:	95.21 to 107.94	
TOTAL Assessed Value:	7,247,710							
AVG. Adj. Sales Price:	60,697	COD:	18.56	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	58,924	PRD:	104.63	MIN Sales Ratio:	26.80			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	30.00	29.60	28.26	5.78	104.74	26.80	32.00	N/A	3,833	1,083
5000 TO 9999	3	81.86	75.95	74.32	11.72	102.19	58.60	87.38	N/A	8,333	6,193
Total \$ _____											
1 TO 9999	6	45.30	52.77	59.81	51.16	88.24	26.80	87.38	26.80 to 87.38	6,083	3,638
10000 TO 29999	29	99.74	118.29	105.48	31.63	112.14	74.86	386.47	90.74 to 119.45	18,551	19,568
30000 TO 59999	34	96.04	99.75	94.22	16.57	105.86	53.37	184.86	91.00 to 101.59	49,001	46,169
60000 TO 99999	37	98.75	99.52	97.69	9.64	101.87	61.07	134.50	94.88 to 100.69	78,917	77,095
100000 TO 149999	13	99.63	96.44	95.46	5.75	101.03	68.35	107.33	92.47 to 101.86	123,368	117,772
150000 TO 249999	4	94.43	104.91	100.51	13.52	104.38	89.89	140.88	N/A	175,375	176,262
ALL _____											
	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	97.30	97.30	97.30			97.30	97.30	N/A	18,500	18,000
0	5	32.00	44.71	60.54	48.73	73.86	26.80	76.16	N/A	9,300	5,630
20	17	98.93	122.36	102.93	33.04	118.88	77.31	386.47	91.00 to 127.62	35,235	36,266
25	16	96.02	103.05	97.59	12.28	105.60	84.13	191.00	91.00 to 101.59	54,412	53,098
30	64	97.82	100.16	95.88	16.12	104.46	53.37	163.60	92.76 to 100.64	60,595	58,097
35	10	97.94	104.88	98.95	17.41	106.00	66.10	184.86	87.22 to 120.88	88,500	87,568
40	9	99.63	98.97	98.50	2.45	100.48	92.27	103.10	94.46 to 102.16	105,287	103,710
45	1	94.39	94.39	94.39			94.39	94.39	N/A	220,500	208,120
ALL _____											
	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	31.00	46.53	70.83	58.47	65.68	26.80	97.30	N/A	7,500	5,312
0	2	67.38	67.38	71.14	13.03	94.71	58.60	76.16	N/A	17,500	12,450
100	4	82.61	83.70	88.98	7.41	94.07	77.31	92.27	N/A	32,000	28,472
101	73	98.54	105.98	100.17	15.66	105.79	74.86	386.47	94.46 to 101.30	61,149	61,256
102	8	97.47	93.41	91.68	11.97	101.89	66.10	122.72	66.10 to 122.72	79,750	73,113
103	1	94.88	94.88	94.88			94.88	94.88	N/A	88,000	83,490
104	29	98.66	105.45	92.53	23.45	113.96	53.37	191.00	94.39 to 109.38	63,374	58,636
111	2	100.86	100.86	100.86	0.22	100.00	100.64	101.08	N/A	122,500	123,550
ALL _____											
	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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TOTAL Sales Price:	7,465,776	WGT. MEAN:	97	STD:	36.00	95% Wgt. Mean C.I.:	93.90 to 100.26	
TOTAL Adj.Sales Price:	7,465,776	MEAN:	102	AVG.ABS.DEV:	18.10	95% Mean C.I.:	95.21 to 107.94	
TOTAL Assessed Value:	7,247,710							
AVG. Adj. Sales Price:	60,697	COD:	18.56	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	58,924	PRD:	104.63	MIN Sales Ratio:	26.80			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	45.30	53.48	71.00	52.71	75.32	26.80	97.30	26.80 to 97.30	10,833	7,691
15	2	97.71	97.71	98.91	1.72	98.78	96.03	99.39	N/A	43,675	43,200
20	7	110.50	109.03	106.25	19.37	102.62	77.31	151.60	77.31 to 151.60	28,500	30,281
25	14	98.63	125.33	104.95	41.95	119.43	57.56	386.47	83.00 to 140.88	42,245	44,335
30	40	98.60	102.43	99.84	10.37	102.59	74.86	173.08	95.01 to 100.69	63,671	63,569
35	33	99.80	104.89	97.32	16.16	107.78	61.07	191.00	94.36 to 107.33	71,534	69,616
40	21	94.88	90.54	89.31	13.00	101.37	53.37	120.88	82.09 to 101.08	76,903	68,685
ALL	123	97.53	101.58	97.08	18.56	104.63	26.80	386.47	95.08 to 99.39	60,697	58,924

**Johnson County 2008 Assessment Actions taken to address the following property classes/subclasses:**

**Residential** The statistics were reviewed for possible adjustments to all residential parcels, Mobile Homes were physically reviewed by drive-by countywide by appraiser. The review consisted of updating cost tables for a new RCN, new depreciation, and new photos as well as reviewing the listing for the property. The county made the following adjustments to the residential class.

Area 1—Twp. 6 rural, decreased houses 5%, changed value on excess acres

Area 2—Twp. 5 rural, changed value on excess acres.

Area 3—Twp. 4 rural, changed value on excess acres.

Cook, Sterling, Crab Orchard, Elk Creek, St. Mary--no change

## 2008 Assessment Survey for Johnson County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b> Lister/Appraiser/Assessor
2.	<b>Valuation done by:</b> Assessor/Appraiser
3.	<b>Pickup work done by whom:</b> Assessor/Appraiser
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b> June 2004- Areas 1,2, and 3 June 2004- Tecumseh
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b> 2004- Area 1 2004- Areas 2 and 3 2007- Tecumseh
6.	<b>What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b> No direct market or sales comparison approach used.
7.	<b>Number of market areas/neighborhoods for this property class:</b> Urban- 4 Suburban- 3 Rural- 3 Res. Ag- 3
8.	<b>How are these defined?</b> Areas/ neighborhoods are defined by the township: Area 1 is Township 6; Area 2 is Township 5; Area 3 is Township 4. The towns of Sterling, Cook, and Tecumseh are looked at as three different market areas. The towns of Elk Creek and Crab Orchard are individually analyzed due to lack of recent sales activity, but the sales that do occur are considered as comparables for both towns.
9.	<b>Is "Assessor Location" a usable valuation identity?</b> Yes

10.	<b>Does the assessor location “suburban” mean something other than rural residential?</b> <i>(that is, does the “suburban” location have its own market?)</i>
	Not at this point. The code is on the parcels in the event there are enough sales to do an analysis in the future.
11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)
	There is no market significance.
12.	Are the county’s ag residential and rural residential improvements classified and valued in the same manner?
	Yes

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>30</b>	<b>35</b>	<b>62</b>	<b>127</b>

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	120	<b>MEDIAN:</b>	<b>97</b>	COV:	34.95	95% Median C.I.:	94.88 to 98.70	(! : Derived)
TOTAL Sales Price:	7,122,776	WGT. MEAN:	97	STD:	35.58	95% Wgt. Mean C.I.:	94.39 to 100.55	
TOTAL Adj.Sales Price:	7,122,776	MEAN:	102	AVG.ABS.DEV:	17.52	95% Mean C.I.:	95.44 to 108.17	
TOTAL Assessed Value:	6,942,780							
AVG. Adj. Sales Price:	59,356	COD:	18.02	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	57,856	PRD:	104.45	MIN Sales Ratio:	30.00			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	18	96.03	94.69	94.96	12.87	99.71	53.37	151.60	81.86 to 101.96	50,547	48,001
10/01/05 TO 12/31/05	15	98.54	101.63	98.50	9.65	103.18	82.09	132.06	92.33 to 109.38	67,646	66,630
01/01/06 TO 03/31/06	13	96.03	103.09	98.74	15.32	104.40	74.86	163.60	87.89 to 110.87	57,481	56,760
04/01/06 TO 06/30/06	20	96.89	100.91	96.43	10.60	104.65	76.16	173.08	93.29 to 98.70	54,245	52,309
07/01/06 TO 09/30/06	17	112.00	124.74	107.07	32.93	116.50	58.60	386.47	90.08 to 127.62	61,440	65,783
10/01/06 TO 12/31/06	9	98.34	96.98	88.46	15.08	109.63	64.61	153.35	68.80 to 101.23	76,311	67,505
01/01/07 TO 03/31/07	14	95.84	83.64	96.68	22.63	86.51	30.00	120.88	48.80 to 109.30	43,114	41,685
04/01/07 TO 06/30/07	14	98.28	104.67	95.59	18.44	109.49	76.33	191.00	84.94 to 118.16	73,656	70,411
<u>Study Years</u>											
07/01/05 TO 06/30/06	66	97.18	99.81	97.09	11.96	102.79	53.37	173.08	94.46 to 98.70	56,919	55,266
07/01/06 TO 06/30/07	54	97.84	104.25	97.90	25.27	106.49	30.00	386.47	93.23 to 101.59	62,334	61,022
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	59	97.21	107.66	98.50	20.49	109.30	58.60	386.47	94.88 to 99.74	60,397	59,490
<u>ALL</u>											
	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE 1	12	94.86	101.06	93.42	15.27	108.18	64.61	174.89	90.32 to 110.87	104,458	97,586
ACREAGE 1 - V	1	97.30	97.30	97.30			97.30	97.30	N/A	18,500	18,000
ACREAGE 2	8	95.84	104.30	103.04	13.90	101.21	84.94	140.88	84.94 to 140.88	88,968	91,676
ACREAGE 2 - V	2	62.48	62.48	69.85	21.90	89.45	48.80	76.16	N/A	16,250	11,350
ACREAGE 3	5	94.46	89.17	90.12	8.96	98.95	68.80	99.39	N/A	108,000	97,328
COOK - R	12	92.54	96.55	92.23	19.17	104.67	53.37	151.60	79.53 to 110.86	41,821	38,574
CRAB ORCHARD - R	2	130.41	130.41	122.26	25.46	106.66	97.21	163.60	N/A	13,250	16,200
ELK CREEK - R	1	119.45	119.45	119.45			119.45	119.45	N/A	11,000	13,140
ELK CREEK - V	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
STERLING - R	19	95.08	99.36	96.99	12.39	102.45	76.33	153.35	87.89 to 106.13	61,367	59,518
STERLING - V	1	58.60	58.60	58.60			58.60	58.60	N/A	10,000	5,860
TECUMSEH - MH	4	80.35	83.33	82.50	8.35	101.00	73.92	98.70	N/A	11,000	9,075
TECUMSEH - R	51	98.66	110.22	100.90	18.33	109.24	57.56	386.47	97.14 to 101.65	54,964	55,456
<u>ALL</u>											
	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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TOTAL Sales Price:	7,122,776	WGT. MEAN:	97	STD:	35.58	95% Wgt. Mean C.I.:	94.39 to 100.55	
TOTAL Adj.Sales Price:	7,122,776	MEAN:	102	AVG.ABS.DEV:	17.52	95% Mean C.I.:	95.44 to 108.17	
TOTAL Assessed Value:	6,942,780							
AVG. Adj. Sales Price:	59,356	COD:	18.02	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	57,856	PRD:	104.45	MIN Sales Ratio:	30.00			

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	92	98.12	103.28	98.78	18.80	104.55	30.00	386.47	95.24 to 99.64	49,636	49,032
2	3	84.94	85.19	89.28	7.18	95.41	76.16	94.46	N/A	118,333	105,653
3	25	94.96	98.39	96.07	15.22	102.41	48.80	174.89	92.48 to 99.09	88,050	84,593
ALL	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	114	97.53	104.16	97.69	16.74	106.62	53.37	386.47	95.08 to 98.93	61,910	60,482
2	6	53.70	57.14	73.54	37.64	77.71	30.00	97.30	30.00 to 97.30	10,833	7,966
ALL	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	114	97.50	102.77	97.74	18.15	105.15	30.00	386.47	95.08 to 98.93	61,006	59,630
06											
07	6	80.35	83.47	86.27	8.65	96.76	73.92	98.70	73.92 to 98.70	28,000	24,155
ALL	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0034											
49-0033	29	94.96	96.41	93.48	12.82	103.14	58.60	153.35	90.08 to 98.75	71,766	67,085
49-0050	87	98.10	103.36	99.46	19.23	103.92	30.00	386.47	94.88 to 99.64	55,920	55,617
64-0023											
66-0027											
67-0069	4	98.30	107.25	89.82	24.66	119.40	68.80	163.60	N/A	44,125	39,635
74-0070											
NonValid School											
ALL	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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NUMBER of Sales:	120	<b>MEDIAN:</b>	<b>97</b>	COV:	34.95	95% Median C.I.:	94.88 to 98.70	(! : Derived)
TOTAL Sales Price:	7,122,776	WGT. MEAN:	97	STD:	35.58	95% Wgt. Mean C.I.:	94.39 to 100.55	
TOTAL Adj.Sales Price:	7,122,776	MEAN:	102	AVG.ABS.DEV:	17.52	95% Mean C.I.:	95.44 to 108.17	
TOTAL Assessed Value:	6,942,780							
AVG. Adj. Sales Price:	59,356	COD:	18.02	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	57,856	PRD:	104.45	MIN Sales Ratio:	30.00			

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	6	53.70	57.14	73.54	37.64	77.71	30.00	97.30	30.00 to 97.30	10,833	7,966	
Prior TO 1860	1	104.41	104.41	104.41			104.41	104.41	N/A	59,000	61,600	
1860 TO 1899	8	88.13	97.93	82.96	23.95	118.04	64.61	191.00	64.61 to 191.00	63,581	52,750	
1900 TO 1919	39	99.64	106.41	98.14	19.48	108.43	53.37	174.89	90.86 to 114.56	46,069	45,211	
1920 TO 1939	21	98.48	110.77	97.46	23.01	113.66	57.56	386.47	94.31 to 107.58	59,636	58,120	
1940 TO 1949	5	97.53	106.73	100.70	13.12	105.99	92.76	151.60	N/A	48,860	49,200	
1950 TO 1959	8	98.10	105.71	100.51	11.76	105.17	91.45	140.48	91.45 to 140.48	69,549	69,906	
1960 TO 1969	7	99.39	106.14	106.29	8.36	99.85	95.24	120.99	95.24 to 120.99	68,428	72,732	
1970 TO 1979	18	94.62	92.05	94.21	7.12	97.70	73.92	106.13	84.71 to 98.10	76,547	72,118	
1980 TO 1989	2	92.32	92.32	92.29	1.21	100.02	91.20	93.43	N/A	92,000	84,910	
1990 TO 1994	1	140.88	140.88	140.88			140.88	140.88	N/A	110,000	154,970	
1995 TO 1999	1	94.46	94.46	94.46			94.46	94.46	N/A	185,000	174,760	
2000 TO Present	3	101.23	103.70	103.63	3.91	100.07	99.01	110.87	N/A	101,500	105,183	
ALL												
	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856	

<b>SALE PRICE *</b>											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	3	32.00	149.49	209.48	371.32	71.36	30.00	386.47	N/A	2,678	5,610	
5000 TO 9999	4	81.62	96.28	97.79	38.21	98.45	48.80	173.08	N/A	7,651	7,482	
Total \$												
1 TO 9999	7	81.38	119.08	121.01	93.15	98.40	30.00	386.47	30.00 to 386.47	5,520	6,680	
10000 TO 29999	30	104.15	112.27	112.38	24.12	99.91	58.60	191.00	96.03 to 122.72	19,312	21,702	
30000 TO 59999	30	96.04	96.68	96.45	10.27	100.23	57.56	132.06	93.23 to 98.93	49,526	47,770	
60000 TO 99999	36	97.78	96.42	96.37	8.76	100.05	53.37	120.99	93.43 to 99.39	78,158	75,323	
100000 TO 149999	13	98.34	100.18	99.55	8.49	100.63	84.94	140.88	92.48 to 102.28	117,406	116,881	
150000 TO 249999	4	89.58	85.33	85.52	11.91	99.77	64.61	97.53	N/A	169,750	145,175	
ALL												
	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	120	<b>MEDIAN:</b>	<b>97</b>	COV:	34.95	95% Median C.I.:	94.88 to 98.70	(! : Derived)
TOTAL Sales Price:	7,122,776	WGT. MEAN:	97	STD:	35.58	95% Wgt. Mean C.I.:	94.39 to 100.55	
TOTAL Adj.Sales Price:	7,122,776	MEAN:	102	AVG.ABS.DEV:	17.52	95% Mean C.I.:	95.44 to 108.17	
TOTAL Assessed Value:	6,942,780							
AVG. Adj. Sales Price:	59,356	COD:	18.02	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	57,856	PRD:	104.45	MIN Sales Ratio:	30.00			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	32.00	36.93	42.61	19.58	86.68	30.00	48.80	N/A	3,833	1,633
5000 TO 9999	5	81.38	78.89	78.29	11.81	100.77	58.60	98.70	N/A	9,600	7,516
Total \$ _____											
1 TO 9999	8	66.26	63.16	71.39	31.40	88.46	30.00	98.70	30.00 to 98.70	7,437	5,310
10000 TO 29999	26	98.52	120.90	106.19	34.31	113.85	74.86	386.47	90.74 to 123.22	19,115	20,299
30000 TO 59999	34	96.89	101.01	96.24	15.60	104.96	53.37	174.89	93.23 to 103.10	48,060	46,251
60000 TO 99999	35	98.45	99.57	98.80	7.85	100.77	77.16	132.06	94.76 to 99.64	77,926	76,994
100000 TO 149999	14	97.94	94.94	93.85	7.35	101.15	64.61	110.87	85.75 to 102.16	123,127	115,560
150000 TO 249999	3	94.46	106.68	101.31	19.82	105.31	84.71	140.88	N/A	160,333	162,430
ALL _____											
	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	97.30	97.30	97.30			97.30	97.30	N/A	18,500	18,000
0	5	48.80	49.11	64.09	29.82	76.63	30.00	76.16	N/A	9,300	5,960
20	17	98.93	122.16	102.85	33.24	118.77	73.92	386.47	91.00 to 127.62	35,235	36,240
25	16	95.10	102.84	97.18	11.58	105.82	84.94	191.00	93.23 to 101.59	54,412	52,880
30	62	97.18	99.75	95.75	15.62	104.18	53.37	163.60	92.48 to 99.01	60,283	57,719
35	9	98.34	108.09	101.95	14.50	106.01	87.22	174.89	93.43 to 120.88	89,222	90,965
40	10	99.37	99.48	98.85	4.03	100.64	91.20	110.87	93.87 to 103.10	104,758	103,554
ALL _____											
	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	40.40	52.03	76.33	52.04	68.16	30.00	97.30	N/A	7,500	5,725
0	2	67.38	67.38	71.14	13.03	94.71	58.60	76.16	N/A	17,500	12,450
100	4	80.35	81.45	87.63	6.02	92.96	73.92	91.20	N/A	32,000	28,040
101	73	97.53	105.28	99.54	15.25	105.76	74.86	386.47	94.46 to 99.74	62,273	61,988
102	7	96.59	95.75	93.26	10.01	102.68	68.80	122.72	68.80 to 122.72	79,428	74,072
103	1	94.88	94.88	94.88			94.88	94.88	N/A	88,000	83,490
104	27	98.66	107.47	94.70	23.56	113.48	53.37	191.00	95.08 to 120.88	55,364	52,431
111	2	98.02	98.02	97.96	3.12	100.06	94.96	101.08	N/A	122,500	120,000
ALL _____											
	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856



**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	120	<b>MEDIAN:</b>	<b>97</b>	COV:	34.95	95% Median C.I.:	94.88 to 98.70	(!: Derived)
TOTAL Sales Price:	7,122,776	WGT. MEAN:	97	STD:	35.58	95% Wgt. Mean C.I.:	94.39 to 100.55	
TOTAL Adj.Sales Price:	7,122,776	MEAN:	102	AVG.ABS.DEV:	17.52	95% Mean C.I.:	95.44 to 108.17	
TOTAL Assessed Value:	6,942,780							
AVG. Adj. Sales Price:	59,356	COD:	18.02	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	57,856	PRD:	104.45	MIN Sales Ratio:	30.00			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	53.70	57.14	73.54	37.64	77.71	30.00	97.30	30.00 to 97.30	10,833	7,966
15	2	97.71	97.71	98.91	1.72	98.78	96.03	99.39	N/A	43,675	43,200
20	6	106.96	108.05	105.04	24.05	102.87	73.92	151.60	73.92 to 151.60	30,250	31,773
25	14	98.63	124.62	104.47	41.23	119.28	57.56	386.47	83.00 to 140.88	42,245	44,135
30	40	98.34	102.08	99.87	10.08	102.22	74.86	173.08	94.31 to 99.09	60,659	60,578
35	32	97.34	105.37	97.79	15.91	107.75	77.16	191.00	94.36 to 109.38	69,942	68,396
40	20	95.16	91.54	90.56	12.33	101.08	53.37	120.88	82.88 to 101.08	76,649	69,410
ALL	120	97.26	101.81	97.47	18.02	104.45	30.00	386.47	94.88 to 98.70	59,356	57,856



**2008 Correlation Section  
for Johnson County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. Both the coefficient of dispersion and the price related differential are outside the acceptable range. Both quality statistics improved slightly since the preliminary statistics but they do not support assessment uniformity or proportionality. The R&O statistics along with each of these analyses demonstrates that the county has achieved an acceptable level of value and that the median is a reliable measure of value in this class of property.

**2008 Correlation Section  
for Johnson County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's 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 residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's 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 residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>194</b>	<b>120</b>	<b>61.86</b>
<b>2007</b>	<b>204</b>	<b>134</b>	<b>65.69</b>
<b>2006</b>	<b>192</b>	<b>149</b>	<b>77.6</b>
<b>2005</b>	<b>179</b>	<b>156</b>	<b>87.15</b>
<b>2004</b>	<b>194</b>	<b>167</b>	<b>86.08</b>
<b>2003</b>	<b>194</b>	<b>160</b>	<b>82.47</b>
<b>2002</b>	<b>183</b>	<b>148</b>	<b>80.87</b>
<b>2001</b>	<b>211</b>	<b>163</b>	<b>77.25</b>

RESIDENTIAL: A review of the utilization grid indicates the county has utilized all of the available arms length residential sales for the development of the qualified statistics.

**2008 Correlation Section  
for Johnson County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudeans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section  
for Johnson County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>97.53</b>	<b>-0.29</b>	<b>97.24</b>	<b>97.26</b>
<b>2007</b>	<b>97.82</b>	<b>-0.55</b>	<b>97.29</b>	<b>98.41</b>
<b>2006</b>	<b>97.57</b>	<b>-0.26</b>	<b>97.32</b>	<b>97.59</b>
<b>2005</b>	<b>95.78</b>	<b>5.31</b>	<b>100.86</b>	<b>98.42</b>
<b>2004</b>	<b>97.13</b>	<b>1.92</b>	<b>98.99</b>	<b>97.19</b>
<b>2003</b>	<b>99</b>	<b>2.17</b>	<b>101.15</b>	<b>99</b>
<b>2002</b>	<b>89</b>	<b>17.9</b>	<b>104.93</b>	<b>99</b>
<b>2001</b>	<b>90</b>	<b>7.99</b>	<b>97.19</b>	<b>95</b>

RESIDENTIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are similar and support a level of value within the acceptable range.

**2008 Correlation Section  
for Johnson County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section  
for Johnson County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued**

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
1.36	2008	-0.29
-0.58	2007	-0.55
1.11	2006	-0.26
6.27	2005	5.31
0.03	2004	1.92
2	2003	2
18.63	2002	17.9
8.05	2001	7.99

RESIDENTIAL: After review of the percent change report, it appears that the county has appraised sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions.



## 2008 Correlation Section for Johnson County

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### **V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

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; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). 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.

**2008 Correlation Section  
for Johnson County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97.26</b>	<b>97.47</b>	<b>101.81</b>

RESIDENTIAL: The median and weighted mean are within the acceptable range. The mean is slightly outside the acceptable range.

**2008 Correlation Section  
for Johnson County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

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.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>18.02</b>	<b>104.45</b>
<b>Difference</b>	<b>3.02</b>	<b>1.45</b>

RESIDENTIAL: The coefficient of dispersion and price related differential are both outside the acceptable range. These quality statistics do not support assessment uniformity.

**2008 Correlation Section  
for Johnson County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>123</b>	<b>120</b>	<b>-3</b>
<b>Median</b>	<b>97.53</b>	<b>97.26</b>	<b>-0.27</b>
<b>Wgt. Mean</b>	<b>97.08</b>	<b>97.47</b>	<b>0.39</b>
<b>Mean</b>	<b>101.58</b>	<b>101.81</b>	<b>0.23</b>
<b>COD</b>	<b>18.56</b>	<b>18.02</b>	<b>-0.54</b>
<b>PRD</b>	<b>104.63</b>	<b>104.45</b>	<b>-0.18</b>
<b>Min Sales Ratio</b>	<b>26.80</b>	<b>30.00</b>	<b>3.2</b>
<b>Max Sales Ratio</b>	<b>386.47</b>	<b>386.47</b>	<b>0</b>

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2008 and being removed from the qualified sales roster.



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	15	<b>MEDIAN:</b>	<b>96</b>	COV:	17.21	95% Median C.I.:	87.08 to 102.16	(! : Derived)
TOTAL Sales Price:	1,313,500	WGT. MEAN:	92	STD:	16.24	95% Wgt. Mean C.I.:	87.24 to 97.51	
TOTAL Adj.Sales Price:	1,193,500	MEAN:	94	AVG.ABS.DEV:	11.14	95% Mean C.I.:	85.40 to 103.39	
TOTAL Assessed Value:	1,102,510							
AVG. Adj. Sales Price:	79,566	COD:	11.57	MAX Sales Ratio:	133.00			
AVG. Assessed Value:	73,500	PRD:	102.19	MIN Sales Ratio:	66.20			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	73.52	73.52	73.52			73.52	73.52	N/A	95,000	69,840
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	1	99.87	99.87	99.87			99.87	99.87	N/A	45,000	44,940
04/01/05 TO 06/30/05	2	87.68	87.68	100.73	24.49	87.04	66.20	109.15	N/A	25,500	25,685
07/01/05 TO 09/30/05	4	99.91	105.48	92.19	12.12	114.41	89.09	133.00	N/A	137,500	126,757
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	90.53	90.53	93.56	3.81	96.75	87.08	93.97	N/A	101,000	94,500
04/01/06 TO 06/30/06	1	72.71	72.71	72.71			72.71	72.71	N/A	14,000	10,180
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	3	97.96	99.27	97.83	2.50	101.47	96.25	103.60	N/A	68,833	67,340
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	93.77	93.77	93.77			93.77	93.77	N/A	30,000	28,130
<u>Study Years</u>											
07/01/04 TO 06/30/05	4	86.69	87.19	86.99	19.98	100.22	66.20	109.15	N/A	47,750	41,537
07/01/05 TO 06/30/06	7	93.97	96.52	92.19	12.76	104.69	72.71	133.00	72.71 to 133.00	109,428	100,887
07/01/06 TO 06/30/07	4	97.10	97.89	97.32	2.97	100.60	93.77	103.60	N/A	59,125	57,537
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	99.87	99.59	93.40	13.07	106.63	66.20	133.00	66.20 to 133.00	92,285	86,191
01/01/06 TO 12/31/06	6	95.11	91.93	94.96	7.72	96.81	72.71	103.60	72.71 to 103.60	70,416	66,866
<u>ALL</u>											
	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COOK - C	2	95.34	95.34	89.93	8.66	106.01	87.08	103.60	N/A	7,250	6,520
ELK CREEK - C	1	66.20	66.20	66.20			66.20	66.20	N/A	10,000	6,620
FARM 2	1	99.87	99.87	99.87			99.87	99.87	N/A	45,000	44,940
STERLING - C	3	109.15	113.27	103.78	10.80	109.14	97.65	133.00	N/A	33,333	34,593
TECUMSEH - C	8	93.87	89.93	91.22	8.16	98.58	72.71	102.16	72.71 to 102.16	128,000	116,766
<u>ALL</u>											
	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	14	95.11	94.01	92.08	12.27	102.09	66.20	133.00	73.52 to 103.60	82,035	75,540
2	1	99.87	99.87	99.87			99.87	99.87	N/A	45,000	44,940
<u>ALL</u>											
	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	15	<b>MEDIAN:</b>	<b>96</b>	COV:	17.21	95% Median C.I.:	87.08 to 102.16	(! : Derived)
TOTAL Sales Price:	1,313,500	WGT. MEAN:	92	STD:	16.24	95% Wgt. Mean C.I.:	87.24 to 97.51	
TOTAL Adj.Sales Price:	1,193,500	MEAN:	94	AVG.ABS.DEV:	11.14	95% Mean C.I.:	85.40 to 103.39	
TOTAL Assessed Value:	1,102,510							
AVG. Adj. Sales Price:	79,566	COD:	11.57	MAX Sales Ratio:	133.00			
AVG. Assessed Value:	73,500	PRD:	102.19	MIN Sales Ratio:	66.20			

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	13	96.25	91.84	93.90	9.84	97.81	66.20	109.15	73.52 to 102.16	59,961	56,303
2	1	133.00	133.00	133.00			133.00	133.00	N/A	4,000	5,320
3	1	89.09	89.09	89.09			89.09	89.09	N/A	410,000	365,250
ALL	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**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	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500
04											
ALL	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0034											
49-0033	3	109.15	113.27	103.78	10.80	109.14	97.65	133.00	N/A	33,333	34,593
49-0050	12	93.87	89.68	91.33	9.89	98.19	66.20	103.60	73.52 to 99.87	91,125	83,227
64-0023											
66-0027											
67-0069											
74-0070											
NonValid School											
ALL	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	15	<b>MEDIAN:</b>	<b>96</b>	COV:	17.21	95% Median C.I.:	87.08 to 102.16	(! : Derived)
TOTAL Sales Price:	1,313,500	WGT. MEAN:	92	STD:	16.24	95% Wgt. Mean C.I.:	87.24 to 97.51	
TOTAL Adj.Sales Price:	1,193,500	MEAN:	94	AVG.ABS.DEV:	11.14	95% Mean C.I.:	85.40 to 103.39	
TOTAL Assessed Value:	1,102,510							
AVG. Adj. Sales Price:	79,566	COD:	11.57	MAX Sales Ratio:	133.00			
AVG. Assessed Value:	73,500	PRD:	102.19	MIN Sales Ratio:	66.20			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	3	87.08	97.60	86.50	23.08	112.83	72.71	133.00	N/A	10,000	8,650
Prior TO 1860											
1860 TO 1899	2	95.86	95.86	97.36	2.19	98.46	93.77	97.96	N/A	105,000	102,230
1900 TO 1919	3	102.16	90.65	98.35	12.20	92.17	66.20	103.60	N/A	31,166	30,653
1920 TO 1939											
1940 TO 1949	1	96.25	96.25	96.25			96.25	96.25	N/A	24,000	23,100
1950 TO 1959	2	95.81	95.81	94.80	1.92	101.07	93.97	97.65	N/A	122,500	116,130
1960 TO 1969											
1970 TO 1979	1	109.15	109.15	109.15			109.15	109.15	N/A	41,000	44,750
1980 TO 1989	1	89.09	89.09	89.09			89.09	89.09	N/A	410,000	365,250
1990 TO 1994											
1995 TO 1999	1	73.52	73.52	73.52			73.52	73.52	N/A	95,000	69,840
2000 TO Present	1	99.87	99.87	99.87			99.87	99.87	N/A	45,000	44,940
ALL	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	118.30	118.30	121.69	12.43	97.21	103.60	133.00	N/A	3,250	3,955
Total \$											
1 TO 9999	2	118.30	118.30	121.69	12.43	97.21	103.60	133.00	N/A	3,250	3,955
10000 TO 29999	4	79.90	80.56	83.92	13.90	96.00	66.20	96.25	N/A	15,000	12,587
30000 TO 59999	4	98.76	100.11	100.31	4.46	99.80	93.77	109.15	N/A	42,750	42,882
60000 TO 99999	2	87.84	87.84	86.70	16.30	101.32	73.52	102.16	N/A	88,000	76,295
150000 TO 249999	2	95.97	95.97	95.91	2.08	100.05	93.97	97.96	N/A	185,000	177,440
250000 TO 499999	1	89.09	89.09	89.09			89.09	89.09	N/A	410,000	365,250
ALL	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	15	<b>MEDIAN:</b>	<b>96</b>	COV:	17.21	95% Median C.I.:	87.08 to 102.16	(! : Derived)
TOTAL Sales Price:	1,313,500	WGT. MEAN:	92	STD:	16.24	95% Wgt. Mean C.I.:	87.24 to 97.51	
TOTAL Adj. Sales Price:	1,193,500	MEAN:	94	AVG. ABS. DEV:	11.14	95% Mean C.I.:	85.40 to 103.39	
TOTAL Assessed Value:	1,102,510							
AVG. Adj. Sales Price:	79,566	COD:	11.57	MAX Sales Ratio:	133.00			
AVG. Assessed Value:	73,500	PRD:	102.19	MIN Sales Ratio:	66.20			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	103.60	103.60	103.60			103.60	103.60	N/A	2,500	2,590
5000 TO 9999	2	99.60	99.60	85.29	33.53	116.78	66.20	133.00	N/A	7,000	5,970
Total \$ _____											
1 TO 9999	3	103.60	100.93	88.06	21.49	114.62	66.20	133.00	N/A	5,500	4,843
10000 TO 29999	4	90.43	87.45	89.83	8.36	97.36	72.71	96.25	N/A	20,000	17,965
30000 TO 59999	3	99.87	102.22	101.70	3.84	100.51	97.65	109.15	N/A	47,000	47,800
60000 TO 99999	2	87.84	87.84	86.70	16.30	101.32	73.52	102.16	N/A	88,000	76,295
150000 TO 249999	2	95.97	95.97	95.91	2.08	100.05	93.97	97.96	N/A	185,000	177,440
250000 TO 499999	1	89.09	89.09	89.09			89.09	89.09	N/A	410,000	365,250
ALL _____											
	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	93.97	96.88	93.89	15.08	103.18	72.71	133.00	N/A	55,000	51,642
10	3	103.60	104.97	104.49	2.25	100.46	102.16	109.15	N/A	41,500	43,363
15	2	77.65	77.65	88.54	14.74	87.69	66.20	89.09	N/A	210,000	185,935
20	4	95.01	90.37	90.40	7.08	99.98	73.52	97.96	N/A	82,250	74,350
30	1	99.87	99.87	99.87			99.87	99.87	N/A	45,000	44,940
ALL _____											
	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	87.08	97.60	86.50	23.08	112.83	72.71	133.00	N/A	10,000	8,650
297	1	73.52	73.52	73.52			73.52	73.52	N/A	95,000	69,840
340	1	109.15	109.15	109.15			109.15	109.15	N/A	41,000	44,750
344	3	97.96	98.79	99.01	2.01	99.78	96.25	102.16	N/A	95,000	94,060
353	1	93.77	93.77	93.77			93.77	93.77	N/A	30,000	28,130
406	1	103.60	103.60	103.60			103.60	103.60	N/A	2,500	2,590
428	1	93.97	93.97	93.97			93.97	93.97	N/A	190,000	178,550
470	1	89.09	89.09	89.09			89.09	89.09	N/A	410,000	365,250
476	1	99.87	99.87	99.87			99.87	99.87	N/A	45,000	44,940
528	2	81.93	81.93	92.82	19.19	88.27	66.20	97.65	N/A	32,500	30,165
ALL _____											
	15	96.25	94.40	92.38	11.57	102.19	66.20	133.00	87.08 to 102.16	79,566	73,500

**Johnson County 2008 Assessment Actions taken to address the following property classes/subclasses:**

**Commercial:** A drive by review consisting of new photos along with updating costs and depreciation for entire class was completed for 2008. The county also did their annual pickup work and review with the aid of the contracted appraiser.

## 2008 Assessment Survey for Johnson County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Appraiser
2.	<b>Valuation done by:</b>
	Appraiser with Assessor review
3.	<b>Pickup work done by whom:</b>
	Appraiser
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	June 2007
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2007
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2007
7.	<b>When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	2003
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	5
9.	<b>How are these defined?</b>
	By town.
10.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes
11.	<b>Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)</b>
	No

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	There is no market significance.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>5</b>	<b>3</b>	<b>3</b>	<b>11</b>

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	12	<b>MEDIAN:</b>	<b>99</b>	COV:	12.23	95% Median C.I.:	80.00 to 105.39	(! : Derived)
TOTAL Sales Price:	1,183,500	WGT. MEAN:	100	STD:	11.56	95% Wgt. Mean C.I.:	91.74 to 107.87	
TOTAL Adj.Sales Price:	1,063,500	MEAN:	95	AVG.ABS.DEV:	9.15	95% Mean C.I.:	87.17 to 101.86	
TOTAL Assessed Value:	1,061,430							
AVG. Adj. Sales Price:	88,625	COD:	9.25	MAX Sales Ratio:	106.34			
AVG. Assessed Value:	88,452	PRD:	94.70	MIN Sales Ratio:	73.86			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	78.20	78.20	78.20			78.20	78.20	N/A	95,000	74,290
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	2	91.31	91.31	98.18	12.38	93.00	80.00	102.61	N/A	25,500	25,035
07/01/05 TO 09/30/05	2	101.74	101.74	105.25	4.53	96.66	97.13	106.34	N/A	232,500	244,710
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	99.68	99.68	94.47	5.92	105.51	93.77	105.58	N/A	101,000	95,415
04/01/06 TO 06/30/06	1	73.86	73.86	73.86			73.86	73.86	N/A	14,000	10,340
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	3	101.25	98.61	104.71	5.33	94.18	89.20	105.39	N/A	68,833	72,076
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	100.83	100.83	100.83			100.83	100.83	N/A	30,000	30,250
<u>Study Years</u>											
07/01/04 TO 06/30/05	3	80.00	86.94	85.18	10.17	102.06	78.20	102.61	N/A	48,666	41,453
07/01/05 TO 06/30/06	5	97.13	95.34	101.41	9.12	94.01	73.86	106.34	N/A	136,200	138,118
07/01/06 TO 06/30/07	4	101.04	99.17	104.22	4.11	95.15	89.20	105.39	N/A	59,125	61,620
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	4	99.87	96.52	104.55	7.97	92.32	80.00	106.34	N/A	129,000	134,872
01/01/06 TO 12/31/06	6	97.51	94.84	98.79	9.47	96.00	73.86	105.58	73.86 to 105.58	70,416	69,566
<u>ALL</u>											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COOK - C	2	97.39	97.39	102.76	8.41	94.78	89.20	105.58	N/A	7,250	7,450
ELK CREEK - C	1	80.00	80.00	80.00			80.00	80.00	N/A	10,000	8,000
STERLING - C	2	99.87	99.87	99.47	2.74	100.40	97.13	102.61	N/A	48,000	47,745
TECUMSEH - C	7	100.83	94.23	100.00	9.51	94.23	73.86	106.34	73.86 to 106.34	134,714	134,720
<u>ALL</u>											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452
<u>ALL</u>											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	12	<b>MEDIAN:</b>	<b>99</b>	COV:	12.23	95% Median C.I.:	80.00 to 105.39	(!: Derived)
TOTAL Sales Price:	1,183,500	WGT. MEAN:	100	STD:	11.56	95% Wgt. Mean C.I.:	91.74 to 107.87	
TOTAL Adj.Sales Price:	1,063,500	MEAN:	95	AVG.ABS.DEV:	9.15	95% Mean C.I.:	87.17 to 101.86	
TOTAL Assessed Value:	1,061,430							
AVG. Adj. Sales Price:	88,625	COD:	9.25	MAX Sales Ratio:	106.34			
AVG. Assessed Value:	88,452	PRD:	94.70	MIN Sales Ratio:	73.86			

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	11	97.13	93.44	95.70	9.42	97.63	73.86	105.58	78.20 to 105.39	59,409	56,857
2	1	106.34	106.34	106.34			106.34	106.34	N/A	410,000	436,000
____ALL____											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**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	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452
04											
____ALL____											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0034											
49-0033	2	99.87	99.87	99.47	2.74	100.40	97.13	102.61	N/A	48,000	47,745
49-0050	10	97.30	93.44	99.84	10.73	93.59	73.86	106.34	78.20 to 105.58	96,750	96,594
64-0023											
66-0027											
67-0069											
74-0070											
NonValid School											
____ALL____											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	12	<b>MEDIAN:</b>	<b>99</b>	COV:	12.23	95% Median C.I.:	80.00 to 105.39	(! : Derived)
TOTAL Sales Price:	1,183,500	WGT. MEAN:	100	STD:	11.56	95% Wgt. Mean C.I.:	91.74 to 107.87	
TOTAL Adj.Sales Price:	1,063,500	MEAN:	95	AVG.ABS.DEV:	9.15	95% Mean C.I.:	87.17 to 101.86	
TOTAL Assessed Value:	1,061,430							
AVG. Adj. Sales Price:	88,625	COD:	9.25	MAX Sales Ratio:	106.34			
AVG. Assessed Value:	88,452	PRD:	94.70	MIN Sales Ratio:	73.86			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	89.72	89.72	88.50	17.68	101.38	73.86	105.58	N/A	13,000	11,505
Prior TO 1860											
1860 TO 1899	2	103.11	103.11	104.74	2.21	98.45	100.83	105.39	N/A	105,000	109,975
1900 TO 1919	2	84.60	84.60	81.84	5.44	103.37	80.00	89.20	N/A	6,250	5,115
1920 TO 1939											
1940 TO 1949	1	101.25	101.25	101.25			101.25	101.25	N/A	24,000	24,300
1950 TO 1959	2	95.45	95.45	94.52	1.76	100.98	93.77	97.13	N/A	122,500	115,790
1960 TO 1969											
1970 TO 1979	1	102.61	102.61	102.61			102.61	102.61	N/A	41,000	42,070
1980 TO 1989	1	106.34	106.34	106.34			106.34	106.34	N/A	410,000	436,000
1990 TO 1994											
1995 TO 1999	1	78.20	78.20	78.20			78.20	78.20	N/A	95,000	74,290
2000 TO Present											
ALL	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	89.20	89.20	89.20			89.20	89.20	N/A	2,500	2,230
Total \$											
1 TO 9999	1	89.20	89.20	89.20			89.20	89.20	N/A	2,500	2,230
10000 TO 29999	4	90.63	90.17	92.18	14.61	97.82	73.86	105.58	N/A	15,000	13,827
30000 TO 59999	3	100.83	100.19	99.79	1.81	100.40	97.13	102.61	N/A	42,000	41,913
60000 TO 99999	1	78.20	78.20	78.20			78.20	78.20	N/A	95,000	74,290
150000 TO 249999	2	99.58	99.58	99.42	5.83	100.16	93.77	105.39	N/A	185,000	183,930
250000 TO 499999	1	106.34	106.34	106.34			106.34	106.34	N/A	410,000	436,000
ALL	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	12	<b>MEDIAN:</b>	<b>99</b>	COV:	12.23	95% Median C.I.:	80.00 to 105.39	(! : Derived)
TOTAL Sales Price:	1,183,500	WGT. MEAN:	100	STD:	11.56	95% Wgt. Mean C.I.:	91.74 to 107.87	
TOTAL Adj.Sales Price:	1,063,500	MEAN:	95	AVG.ABS.DEV:	9.15	95% Mean C.I.:	87.17 to 101.86	
TOTAL Assessed Value:	1,061,430							
AVG. Adj. Sales Price:	88,625	COD:	9.25	MAX Sales Ratio:	106.34			
AVG. Assessed Value:	88,452	PRD:	94.70	MIN Sales Ratio:	73.86			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	89.20	89.20	89.20			89.20	89.20	N/A	2,500	2,230
5000 TO 9999	1	80.00	80.00	80.00			80.00	80.00	N/A	10,000	8,000
Total \$ _____											
1 TO 9999	2	84.60	84.60	81.84	5.44	103.37	80.00	89.20	N/A	6,250	5,115
10000 TO 29999	3	101.25	93.56	94.62	10.44	98.88	73.86	105.58	N/A	16,666	15,770
30000 TO 59999	3	100.83	100.19	99.79	1.81	100.40	97.13	102.61	N/A	42,000	41,913
60000 TO 99999	1	78.20	78.20	78.20			78.20	78.20	N/A	95,000	74,290
150000 TO 249999	2	99.58	99.58	99.42	5.83	100.16	93.77	105.39	N/A	185,000	183,930
250000 TO 499999	1	106.34	106.34	106.34			106.34	106.34	N/A	410,000	436,000
ALL _____											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	95.45	92.58	93.94	9.19	98.55	73.86	105.58	N/A	67,750	63,647
10	2	95.91	95.91	101.84	6.99	94.17	89.20	102.61	N/A	21,750	22,150
15	2	93.17	93.17	105.71	14.14	88.13	80.00	106.34	N/A	210,000	222,000
20	4	101.04	96.42	96.82	6.83	99.58	78.20	105.39	N/A	82,250	79,635
ALL _____											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	89.72	89.72	88.50	17.68	101.38	73.86	105.58	N/A	13,000	11,505
297	1	78.20	78.20	78.20			78.20	78.20	N/A	95,000	74,290
340	1	102.61	102.61	102.61			102.61	102.61	N/A	41,000	42,070
344	2	103.32	103.32	104.90	2.00	98.49	101.25	105.39	N/A	102,000	107,000
353	1	100.83	100.83	100.83			100.83	100.83	N/A	30,000	30,250
406	1	89.20	89.20	89.20			89.20	89.20	N/A	2,500	2,230
428	1	93.77	93.77	93.77			93.77	93.77	N/A	190,000	178,160
470	1	106.34	106.34	106.34			106.34	106.34	N/A	410,000	436,000
528	2	88.57	88.57	94.49	9.67	93.73	80.00	97.13	N/A	32,500	30,710
ALL _____											
	12	98.98	94.51	99.81	9.25	94.70	73.86	106.34	80.00 to 105.39	88,625	88,452





**2008 Correlation Section  
for Johnson County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range that is best measured by the median measure of central tendency. The analysis using the limited number of sales in the county would cause one to question a pure statistical approach. Knowing the ongoing efforts of the county and the consistent practices of the office I feel the median is most representative of the overall level of value.

**2008 Correlation Section  
for Johnson County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's 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 residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's 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 residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>33</b>	<b>12</b>	<b>36.36</b>
<b>2007</b>	<b>38</b>	<b>18</b>	<b>47.37</b>
<b>2006</b>	<b>36</b>	<b>18</b>	<b>50</b>
<b>2005</b>	<b>46</b>	<b>24</b>	<b>52.17</b>
<b>2004</b>	<b>47</b>	<b>26</b>	<b>55.32</b>
<b>2003</b>	<b>50</b>	<b>27</b>	<b>54</b>
<b>2002</b>	<b>62</b>	<b>42</b>	<b>67.74</b>
<b>2001</b>	<b>70</b>	<b>43</b>	<b>61.43</b>

COMMERCIAL: A review of the utilization grid prepared indicates that the county has utilized an acceptable proportion of the available sales for the development of the qualified statistics. This indicates that the measurement of the class of property was done using all available arms length sales.

**2008 Correlation Section  
for Johnson County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudeans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section  
for Johnson County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>96.25</b>	<b>2.92</b>	<b>99.06</b>	<b>98.98</b>
<b>2007</b>	<b>93.49</b>	<b>-0.56</b>	<b>92.96</b>	<b>94.32</b>
<b>2006</b>	<b>99.60</b>	<b>2.42</b>	<b>102.01</b>	<b>99.36</b>
<b>2005</b>	<b>100.28</b>	<b>1.97</b>	<b>102.25</b>	<b>99.80</b>
<b>2004</b>	<b>93.36</b>	<b>4.33</b>	<b>97.41</b>	<b>97.61</b>
<b>2003</b>	<b>94</b>	<b>5.04</b>	<b>98.74</b>	<b>94</b>
<b>2002</b>	<b>98</b>	<b>1.24</b>	<b>99.22</b>	<b>98</b>
<b>2001</b>	<b>100</b>	<b>8</b>	<b>108</b>	<b>100</b>

COMMERCIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are similar and support a level of value within the acceptable range.

**2008 Correlation Section  
for Johnson County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section  
for Johnson County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued**

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
7.09	2008	2.92
17.09	2007	-0.56
1.29	2006	2.42
11.16	2005	1.97
27.79	2004	4.33
0	2003	5
0	2002	1.24
0	2001	8

COMMERCIAL: The comparison between the percentage change to the sales file and the change in assessed value is just over 4 percentage points. The county reported in their assessment actions that they did a drive by review of this class of property. With the sample size in the sales base it is possible that the sold properties are not representative of the assessed base.

## 2008 Correlation Section for Johnson County

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### **V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

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; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). 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.



**2008 Correlation Section  
for Johnson County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.98</b>	<b>99.81</b>	<b>94.51</b>

COMMERCIAL: The measures of central tendency are similar and support a level of value within the acceptable range. This reflects the assessment actions of the county in this class of property for 2008.

**2008 Correlation Section  
for Johnson County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

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.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>9.25</b>	<b>94.70</b>
<b>Difference</b>	<b>0</b>	<b>-3.3</b>

COMMERCIAL: The coefficient of dispersion is within the range and the price related differential is below the acceptable range. This could mean that the high value properties are relatively over assessed.

**2008 Correlation Section  
for Johnson County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>15</b>	<b>12</b>	<b>-3</b>
<b>Median</b>	<b>96.25</b>	<b>98.98</b>	<b>2.73</b>
<b>Wgt. Mean</b>	<b>92.38</b>	<b>99.81</b>	<b>7.43</b>
<b>Mean</b>	<b>94.40</b>	<b>94.51</b>	<b>0.11</b>
<b>COD</b>	<b>11.57</b>	<b>9.25</b>	<b>-2.32</b>
<b>PRD</b>	<b>102.19</b>	<b>94.70</b>	<b>-7.49</b>
<b>Min Sales Ratio</b>	<b>66.20</b>	<b>73.86</b>	<b>7.66</b>
<b>Max Sales Ratio</b>	<b>133.00</b>	<b>106.34</b>	<b>-26.66</b>

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2008 and being removed from the qualified sales roster.



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	102	<b>MEDIAN:</b>	<b>68</b>	COV:	21.56	95% Median C.I.:	63.67 to 70.42	(! : Derived)
(AgLand) TOTAL Sales Price:	15,583,975	WGT. MEAN:	66	STD:	14.57	95% Wgt. Mean C.I.:	63.05 to 68.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,649,975	MEAN:	68	AVG.ABS.DEV:	11.12	95% Mean C.I.:	64.78 to 70.43	
(AgLand) TOTAL Assessed Value:	10,293,690							
AVG. Adj. Sales Price:	153,431	COD:	16.42	MAX Sales Ratio:	121.62			
AVG. Assessed Value:	100,918	PRD:	102.78	MIN Sales Ratio:	41.54			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	80.88	79.24	84.60	16.88	93.67	57.95	98.90	N/A	94,666	80,083
10/01/04 TO 12/31/04	9	70.06	72.33	68.69	12.17	105.31	56.83	93.08	61.65 to 80.13	170,363	117,017
01/01/05 TO 03/31/05	9	70.03	70.55	66.84	17.09	105.56	45.19	103.90	53.27 to 81.56	150,728	100,742
04/01/05 TO 06/30/05	8	74.25	75.55	70.67	11.63	106.91	52.00	103.43	52.00 to 103.43	120,639	85,255
07/01/05 TO 09/30/05	6	61.67	60.68	61.45	10.08	98.74	42.77	70.96	42.77 to 70.96	133,933	82,306
10/01/05 TO 12/31/05	7	69.47	76.20	65.80	23.90	115.80	48.99	121.62	48.99 to 121.62	121,474	79,934
01/01/06 TO 03/31/06	9	69.14	65.09	62.43	10.49	104.26	51.52	74.06	52.50 to 73.46	168,045	104,906
04/01/06 TO 06/30/06	7	65.02	63.47	62.69	14.54	101.24	47.82	83.29	47.82 to 83.29	166,631	104,468
07/01/06 TO 09/30/06	5	59.33	63.89	66.74	21.33	95.72	44.65	96.49	N/A	175,840	117,362
10/01/06 TO 12/31/06	25	66.75	66.94	67.75	13.12	98.80	49.34	90.03	59.06 to 73.52	161,932	109,711
01/01/07 TO 03/31/07	7	62.65	58.71	57.82	12.00	101.53	44.57	68.93	44.57 to 68.93	174,267	100,768
04/01/07 TO 06/30/07	7	54.57	62.30	62.83	29.12	99.14	41.54	94.97	41.54 to 94.97	147,272	92,538
<u>Study Years</u>											
07/01/04 TO 06/30/05	29	74.16	73.38	69.63	14.39	105.38	45.19	103.90	67.72 to 79.91	142,722	99,383
07/01/05 TO 06/30/06	29	67.01	66.47	62.98	15.50	105.54	42.77	121.62	59.45 to 70.96	149,405	94,097
07/01/06 TO 06/30/07	44	64.73	64.55	65.23	16.59	98.94	41.54	96.49	57.64 to 70.48	163,142	106,425
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	30	69.75	71.23	66.46	17.55	107.18	42.77	121.62	62.73 to 74.69	132,519	88,070
01/01/06 TO 12/31/06	46	66.70	65.72	65.80	14.01	99.88	44.65	96.49	59.06 to 70.61	165,354	108,805
<u>ALL</u>											
	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	102	<b>MEDIAN:</b>	<b>68</b>	COV:	21.56	95% Median C.I.:	63.67 to 70.42	(!: Derived)
(AgLand) TOTAL Sales Price:	15,583,975	WGT. MEAN:	66	STD:	14.57	95% Wgt. Mean C.I.:	63.05 to 68.50	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,649,975	MEAN:	68	AVG.ABS.DEV:	11.12	95% Mean C.I.:	64.78 to 70.43	
(AgLand) TOTAL Assessed Value:	10,293,690							
AVG. Adj. Sales Price:	153,431	COD:	16.42	MAX Sales Ratio:	121.62			
AVG. Assessed Value:	100,918	PRD:	102.78	MIN Sales Ratio:	41.54			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3933	7	52.70	58.01	56.28	22.89	103.07	44.17	80.57	44.17 to 80.57	191,090	107,540	
3935	8	71.63	72.85	72.16	20.02	100.95	52.58	98.90	52.58 to 98.90	199,116	143,687	
3937	5	71.90	73.28	71.06	10.57	103.12	57.64	91.56	N/A	166,556	118,358	
3939	6	65.07	75.95	67.85	28.71	111.93	54.15	121.62	54.15 to 121.62	159,049	107,920	
3961	10	71.05	73.88	66.61	16.94	110.91	53.21	103.90	57.95 to 103.43	99,960	66,588	
3963	6	62.25	66.41	67.25	17.04	98.75	51.52	96.49	51.52 to 96.49	167,683	112,766	
3965	15	70.03	68.63	67.43	9.68	101.79	49.34	81.77	61.65 to 76.33	157,924	106,485	
3967	16	70.57	68.62	67.22	13.54	102.09	47.82	94.97	59.33 to 76.88	164,230	110,391	
4169	11	69.47	66.10	65.21	11.76	101.36	44.57	80.13	48.99 to 78.43	160,943	104,952	
4171	9	54.57	61.16	57.67	21.06	106.07	41.54	83.29	49.42 to 79.91	113,934	65,701	
4173	5	63.67	61.65	63.25	15.67	97.47	42.77	74.06	N/A	150,060	94,906	
4175	4	62.27	58.54	58.79	8.73	99.58	45.19	64.45	N/A	96,000	56,437	
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	26	67.20	69.65	66.59	21.71	104.59	44.17	121.62	56.71 to 78.25	181,447	120,830	
2	47	69.95	69.46	67.21	13.69	103.36	47.82	103.90	65.43 to 73.52	148,984	100,128	
3	29	63.67	62.76	62.24	15.53	100.83	41.54	83.29	54.57 to 70.06	135,520	84,347	
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918	
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	11	61.02	59.82	60.69	9.26	98.56	41.54	69.95	49.34 to 67.55	181,691	110,273	
DRY-N/A	30	65.83	70.05	66.44	21.18	105.45	44.57	121.62	62.65 to 74.89	145,041	96,359	
GRASS	39	70.42	68.09	67.62	15.02	100.70	42.77	98.90	59.06 to 74.06	147,172	99,517	
GRASS-N/A	18	70.19	69.34	67.83	11.07	102.23	44.65	91.56	66.75 to 76.19	140,067	95,001	
IRRGTD	1	52.70	52.70	52.70			52.70	52.70	N/A	293,000	154,420	
IRRGTD-N/A	3	54.14	59.92	59.54	12.69	100.64	52.50	73.11	N/A	248,733	148,086	
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	102	<b>MEDIAN:</b>	<b>68</b>	COV:	21.56	95% Median C.I.:	63.67 to 70.42	(! : Derived)
(AgLand) TOTAL Sales Price:	15,583,975	WGT. MEAN:	66	STD:	14.57	95% Wgt. Mean C.I.:	63.05 to 68.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,649,975	MEAN:	68	AVG.ABS.DEV:	11.12	95% Mean C.I.:	64.78 to 70.43	
(AgLand) TOTAL Assessed Value:	10,293,690							
AVG. Adj. Sales Price:	153,431	COD:	16.42	MAX Sales Ratio:	121.62			
AVG. Assessed Value:	100,918	PRD:	102.78	MIN Sales Ratio:	41.54			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	26	63.98	65.35	62.88	17.54	103.93	41.54	103.90	57.64 to 69.95	156,689	98,520
DRY-N/A	15	65.01	70.71	67.76	20.33	104.34	45.19	121.62	59.45 to 80.13	151,728	102,818
GRASS	45	70.42	68.12	67.23	15.44	101.32	42.77	98.90	60.02 to 73.78	144,442	97,104
GRASS-N/A	12	70.19	69.86	69.37	7.50	100.71	44.65	80.57	67.72 to 76.19	146,750	101,794
IRRGTD	2	52.60	52.60	52.60	0.19	100.01	52.50	52.70	N/A	314,000	165,150
IRRGTD-N/A	2	63.63	63.63	65.27	14.91	97.48	54.14	73.11	N/A	205,600	134,190
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	41	64.45	67.31	64.63	18.57	104.15	41.54	121.62	60.95 to 69.19	154,874	100,092
GRASS	57	70.33	68.48	67.68	13.78	101.18	42.77	98.90	67.01 to 73.52	144,928	98,091
IRRGTD	4	53.42	58.11	57.61	10.32	100.87	52.50	73.11	N/A	259,800	149,670
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0034											
49-0033	29	67.68	67.67	66.27	17.36	102.11	44.17	98.90	54.31 to 76.33	184,125	122,020
49-0050	56	65.22	67.48	65.32	17.30	103.31	41.54	121.62	60.95 to 70.33	146,286	95,552
64-0023											
66-0027											
67-0069	15	73.46	69.87	67.43	9.72	103.62	47.82	83.29	67.01 to 76.90	131,884	88,928
74-0070	2	53.11	53.11	50.16	14.90	105.86	45.19	61.02	N/A	70,000	35,115
NonValid School											
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	102	<b>MEDIAN:</b>	<b>68</b>	COV:	21.56	95% Median C.I.:	63.67 to 70.42	(! : Derived)
(AgLand) TOTAL Sales Price:	15,583,975	WGT. MEAN:	66	STD:	14.57	95% Wgt. Mean C.I.:	63.05 to 68.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,649,975	MEAN:	68	AVG.ABS.DEV:	11.12	95% Mean C.I.:	64.78 to 70.43	
(AgLand) TOTAL Assessed Value:	10,293,690							
AVG. Adj. Sales Price:	153,431	COD:	16.42	MAX Sales Ratio:	121.62			
AVG. Assessed Value:	100,918	PRD:	102.78	MIN Sales Ratio:	41.54			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	103.67	103.67	103.67	0.23	100.00	103.43	103.90	N/A	21,048	21,820
30.01 TO 50.00	9	61.02	68.53	65.55	23.19	104.54	42.77	121.62	54.15 to 80.57	55,057	36,090
50.01 TO 100.00	43	67.72	65.00	61.93	15.26	104.96	41.54	91.56	58.90 to 70.61	113,323	70,186
100.01 TO 180.00	37	66.65	66.95	65.12	15.62	102.81	44.57	98.90	60.02 to 73.11	185,601	120,868
180.01 TO 330.00	10	68.87	72.24	71.57	12.03	100.94	60.95	96.49	61.65 to 90.03	296,377	212,107
330.01 TO 650.00	1	76.88	76.88	76.88			76.88	76.88	N/A	408,445	314,000
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	103.67	103.67	103.67	0.23	100.00	103.43	103.90	N/A	21,048	21,820
30000 TO 59999	5	74.33	76.06	72.73	26.48	104.58	42.77	121.62	N/A	47,303	34,406
60000 TO 99999	25	69.47	69.46	69.25	10.80	100.30	45.19	91.56	67.01 to 73.52	76,332	52,861
100000 TO 149999	21	74.06	71.64	72.17	14.80	99.27	41.54	98.90	59.06 to 78.43	124,471	89,831
150000 TO 249999	39	60.60	61.33	61.44	15.25	99.83	44.17	96.49	54.14 to 66.65	193,069	118,617
250000 TO 499999	10	67.22	67.52	67.60	12.81	99.88	52.50	90.03	52.70 to 76.88	331,945	224,395
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	82.23	77.78	66.13	31.48	117.62	42.77	103.90	N/A	36,036	23,830
30000 TO 59999	25	67.72	67.90	64.88	16.03	104.65	41.54	121.62	59.33 to 70.96	74,877	48,583
60000 TO 99999	24	67.93	64.38	61.35	17.31	104.94	44.17	83.29	54.14 to 76.19	124,640	76,464
100000 TO 149999	34	65.93	67.55	65.62	15.48	102.94	45.64	98.90	60.02 to 73.16	180,691	118,567
150000 TO 249999	12	67.85	68.14	67.41	11.01	101.08	52.50	96.49	61.65 to 73.11	278,467	187,710
250000 TO 499999	3	76.88	75.95	74.72	12.61	101.65	60.95	90.03	N/A	385,795	288,273
ALL	102	67.70	67.61	65.77	16.42	102.78	41.54	121.62	63.67 to 70.42	153,431	100,918



**Johnson County 2008 Assessment Actions taken to address the following property classes/subclasses:**

**Agricultural** Adjustments to Areas 1, 2 and 3 were made to bring the land uses within 69 to 75 percent of market value.

## 2008 Assessment Survey for Johnson County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor
2.	<b>Valuation done by:</b>
	Assessor
3.	<b>Pickup work done by whom:</b>
	Assessor and Appraiser.
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	No. The county uses the current regulations in the Assessor's Manual for definitions. They are following regulations and statutes when determining these definitions. The county is considering writing a policy for next year.
a.	<b>How is agricultural land defined in this county?</b>
	The county uses the Assessor's Manual definitions and what the statutes say to define agricultural land.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	This doesn't apply as there are sufficient sales to establish a market value.
6.	<b>What is the date of the soil survey currently used?</b>
	1986
7.	<b>What date was the last countywide land use study completed?</b>
	It was originally completed in 1994 and is ongoing. A partial update was completed in 2003 using FSA maps and the office continues review and update.
a.	<b>By what? (Physical inspection, FSA maps, etc.)</b>
	FSA aerial maps and physical inspections.
b.	<b>By whom?</b>
	Assessor and Deputy Assessor
c.	<b>What proportion is complete / implemented at this time?</b>
	100% complete

8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	Three market areas

9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	The market areas are defined by township. Area 1-Twp.6; Area 2- Twp.5; Area 3- Twp.4
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No.

**Agricultural Permit Numbers:**

	<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>18</b>		<b>35</b>	<b>41</b>	<b>94</b>

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>71</b>	COV:	22.34	95% Median C.I.:	69.30 to 74.98	(! : Derived)
(AgLand) TOTAL Sales Price:	16,385,240	WGT. MEAN:	69	STD:	15.93	95% Wgt. Mean C.I.:	65.07 to 72.88	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,451,240	MEAN:	71	AVG.ABS.DEV:	11.54	95% Mean C.I.:	68.23 to 74.38	
(AgLand) TOTAL Assessed Value:	11,347,020							
AVG. Adj. Sales Price:	159,720	COD:	16.26	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	110,165	PRD:	103.38	MIN Sales Ratio:	23.11			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	80.99	77.79	80.93	10.43	96.12	63.52	88.85	N/A	94,666	76,610
10/01/04 TO 12/31/04	10	75.88	78.41	74.92	12.13	104.66	58.00	99.55	67.11 to 93.68	165,408	123,926
01/01/05 TO 03/31/05	9	77.66	75.68	72.25	17.17	104.75	49.02	113.52	53.96 to 90.27	150,728	108,898
04/01/05 TO 06/30/05	8	76.05	78.45	72.88	12.52	107.65	56.84	113.01	56.84 to 113.01	120,639	87,917
07/01/05 TO 09/30/05	5	69.30	64.32	66.07	11.87	97.36	42.77	77.30	N/A	125,720	83,062
10/01/05 TO 12/31/05	7	77.17	80.83	70.72	19.69	114.29	56.30	131.22	56.30 to 131.22	121,474	85,912
01/01/06 TO 03/31/06	10	69.32	65.04	57.11	14.99	113.87	23.11	83.71	52.96 to 77.10	201,017	114,810
04/01/06 TO 06/30/06	7	67.91	64.91	65.50	12.93	99.11	49.83	78.68	49.83 to 78.68	166,631	109,141
07/01/06 TO 09/30/06	5	57.42	65.09	68.64	24.95	94.82	45.05	102.45	N/A	175,840	120,702
10/01/06 TO 12/31/06	25	70.48	71.43	72.50	13.86	98.53	51.97	103.20	62.19 to 77.75	176,239	127,774
01/01/07 TO 03/31/07	7	71.18	65.90	65.24	9.51	101.00	50.72	74.22	50.72 to 74.22	174,267	113,695
04/01/07 TO 06/30/07	7	59.65	64.76	65.18	23.57	99.35	46.24	95.18	46.24 to 95.18	147,272	95,995
<u>Study Years</u>											
07/01/04 TO 06/30/05	30	76.44	77.54	74.01	13.96	104.77	49.02	113.52	70.25 to 80.94	141,991	105,084
07/01/05 TO 06/30/06	29	69.43	68.70	62.91	16.16	109.20	23.11	131.22	63.61 to 73.46	160,535	100,992
07/01/06 TO 06/30/07	44	70.33	68.77	69.87	15.91	98.42	45.05	103.20	59.65 to 74.22	171,272	119,675
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	29	75.28	75.73	71.04	16.75	106.59	42.77	131.22	68.71 to 78.85	131,054	93,107
01/01/06 TO 12/31/06	47	69.59	68.43	67.48	15.39	101.40	23.11	103.20	63.61 to 73.36	180,037	121,488
<u>ALL</u>											
	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165

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Base Stat

State Stat Run

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AVG. Adj. Sales Price:	159,720	COD:	16.26	MAX Sales Ratio:	131.22			
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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3933	7	61.99	63.18	62.67	19.99	100.81	45.05	83.71	45.05 to 83.71	191,090	119,758	
3935	8	72.38	73.93	73.45	16.42	100.65	51.97	91.28	51.97 to 91.28	199,116	146,255	
3937	5	77.11	76.90	75.53	6.46	101.81	65.15	87.44	N/A	166,556	125,802	
3939	7	68.71	73.18	56.81	36.03	128.82	23.11	131.22	23.11 to 131.22	207,437	117,841	
3961	8	76.30	82.91	75.75	17.62	109.45	63.52	113.52	63.52 to 113.52	78,400	59,390	
3963	7	59.58	66.68	65.93	18.70	101.13	52.96	102.45	52.96 to 102.45	191,298	126,121	
3965	15	70.48	70.51	70.10	9.47	100.58	53.18	82.30	67.11 to 77.75	157,924	110,710	
3967	16	72.12	72.19	71.71	11.81	100.66	51.11	95.18	63.86 to 80.20	164,230	117,773	
4169	13	75.28	74.99	75.27	13.54	99.62	50.72	103.20	62.82 to 87.86	167,175	125,837	
4171	9	59.65	64.75	61.66	18.39	105.01	47.05	80.94	53.96 to 78.68	113,934	70,256	
4173	5	69.50	64.61	67.14	12.91	96.24	42.77	78.97	N/A	150,060	100,744	
4175	3	69.59	63.48	64.77	10.93	98.02	49.02	71.83	N/A	108,000	69,946	
ALL	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	27	71.89	71.50	66.39	21.42	107.70	23.11	131.22	61.99 to 82.41	193,163	128,231	
2	46	70.88	72.67	70.42	13.65	103.19	51.11	113.52	68.56 to 75.71	151,366	106,587	
3	30	69.92	69.04	69.78	15.51	98.94	42.77	103.20	61.58 to 76.82	142,433	99,392	
ALL	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	
ALL	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	11	68.71	66.48	67.25	9.34	98.86	47.05	77.10	53.18 to 76.05	181,691	122,180	
DRY-N/A	31	72.69	77.73	74.66	21.99	104.11	49.02	131.22	69.30 to 85.19	151,424	113,051	
GRASS	39	70.03	68.74	68.72	13.87	100.04	42.77	95.18	61.58 to 75.52	147,172	101,133	
GRASS-N/A	18	74.60	69.38	62.03	13.60	111.85	23.11	87.44	68.56 to 78.97	165,531	102,673	
IRRGTD	1	61.99	61.99	61.99			61.99	61.99	N/A	293,000	181,620	
IRRGTD-N/A	3	64.40	70.57	70.29	10.40	100.41	63.61	83.71	N/A	248,733	174,826	
ALL	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>71</b>	COV:	22.34	95% Median C.I.:	69.30 to 74.98	(! : Derived)
(AgLand) TOTAL Sales Price:	16,385,240	WGT. MEAN:	69	STD:	15.93	95% Wgt. Mean C.I.:	65.07 to 72.88	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,451,240	MEAN:	71	AVG.ABS.DEV:	11.54	95% Mean C.I.:	68.23 to 74.38	
(AgLand) TOTAL Assessed Value:	11,347,020							
AVG. Adj. Sales Price:	159,720	COD:	16.26	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	110,165	PRD:	103.38	MIN Sales Ratio:	23.11			

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<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	26	71.41	73.02	71.11	18.60	102.69	47.05	113.52	63.52 to 79.65	165,231	117,499	
DRY-N/A	16	70.98	77.64	74.84	20.22	103.75	49.02	131.22	63.86 to 93.68	149,796	112,100	
GRASS	43	70.42	69.20	68.91	14.04	100.43	42.77	95.18	62.82 to 75.52	142,500	98,195	
GRASS-N/A	14	74.60	68.14	60.57	13.47	112.50	23.11	82.41	53.61 to 78.97	185,126	112,137	
IRRGTD	2	62.80	62.80	62.85	1.29	99.92	61.99	63.61	N/A	314,000	197,350	
IRRGTD-N/A	2	74.06	74.06	75.73	13.04	97.79	64.40	83.71	N/A	205,600	155,700	
ALL												
	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	42	71.09	74.78	72.45	19.26	103.23	47.05	131.22	68.71 to 77.30	159,351	115,442	
GRASS	57	71.89	68.94	66.43	14.10	103.78	23.11	95.18	68.56 to 75.52	152,969	101,619	
IRRGTD	4	64.01	68.43	67.95	8.79	100.71	61.99	83.71	N/A	259,800	176,525	
ALL												
	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
34-0034												
49-0033	29	70.42	70.54	69.79	15.44	101.08	45.05	95.18	63.61 to 80.20	184,125	128,497	
49-0050	55	70.25	70.67	66.75	17.47	105.87	23.11	131.22	65.15 to 75.03	156,189	104,260	
64-0023												
66-0027												
67-0069	17	76.82	76.05	75.95	10.36	100.13	51.11	103.20	69.43 to 78.99	140,068	106,385	
74-0070	2	59.31	59.31	55.49	17.34	106.88	49.02	69.59	N/A	70,000	38,840	
NonValid School												
ALL												
	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>71</b>	COV:	22.34	95% Median C.I.:	69.30 to 74.98	(! : Derived)
(AgLand) TOTAL Sales Price:	16,385,240	WGT. MEAN:	69	STD:	15.93	95% Wgt. Mean C.I.:	65.07 to 72.88	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,451,240	MEAN:	71	AVG.ABS.DEV:	11.54	95% Mean C.I.:	68.23 to 74.38	
(AgLand) TOTAL Assessed Value:	11,347,020							
AVG. Adj. Sales Price:	159,720	COD:	16.26	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	110,165	PRD:	103.38	MIN Sales Ratio:	23.11			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	113.27	113.27	113.26	0.23	100.00	113.01	113.52	N/A	21,048	23,840
30.01 TO 50.00	9	69.59	71.85	68.27	23.95	105.25	42.77	131.22	49.83 to 82.41	55,057	37,586
50.01 TO 100.00	42	70.74	68.63	66.35	14.17	103.43	45.05	90.27	64.40 to 75.71	114,592	76,034
100.01 TO 180.00	36	71.86	71.22	69.60	13.20	102.32	50.72	99.55	63.86 to 76.05	183,768	127,911
180.01 TO 330.00	12	69.03	70.01	66.92	17.11	104.62	23.11	102.45	67.11 to 76.82	316,211	211,603
330.01 TO 650.00	2	92.30	92.30	90.30	11.82	102.21	81.39	103.20	N/A	345,267	311,780
ALL	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	113.27	113.27	113.26	0.23	100.00	113.01	113.52	N/A	21,048	23,840
30000 TO 59999	5	79.65	81.13	77.28	25.43	104.98	42.77	131.22	N/A	47,303	36,556
60000 TO 99999	24	73.84	71.55	71.33	10.51	100.32	49.02	87.86	69.14 to 77.30	77,013	54,930
100000 TO 149999	22	76.19	74.88	75.22	14.59	99.55	47.05	99.55	62.19 to 85.19	124,305	93,497
150000 TO 249999	37	67.38	66.05	66.30	14.42	99.63	45.05	102.45	59.65 to 71.83	193,440	128,245
250000 TO 499999	13	68.71	69.51	67.60	17.93	102.82	23.11	103.20	61.99 to 81.39	340,946	230,476
ALL	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	3	113.01	89.77	72.40	20.87	123.98	42.77	113.52	N/A	33,382	24,170
30000 TO 59999	20	69.51	70.11	66.59	17.06	105.28	47.05	131.22	57.42 to 74.22	71,266	47,456
60000 TO 99999	25	75.52	69.12	66.21	13.55	104.40	45.05	87.86	59.58 to 77.30	110,253	72,994
100000 TO 149999	35	70.78	69.96	65.70	15.36	106.47	23.11	99.55	64.40 to 75.28	182,745	120,068
150000 TO 249999	15	69.30	71.66	70.76	10.77	101.28	53.61	102.45	63.86 to 76.05	266,736	188,739
250000 TO 499999	5	81.39	84.28	82.78	12.03	101.82	68.71	103.20	N/A	354,455	293,402
ALL	103	70.99	71.30	68.97	16.26	103.38	23.11	131.22	69.30 to 74.98	159,720	110,165





**2008 Correlation Section  
for Johnson County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion is within the acceptable range while the price related differential is just outside the range. The tables show that the sold properties were treated similarly to the unsold. A review of the statistics for agricultural land shows that the median for each market area is in the acceptable range. The assessment actions of the county are consistent with the following tables and I find that the overall median level of value best represents the level of value for agricultural land.

**2008 Correlation Section  
for Johnson County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's 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 residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's 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 residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>163</b>	<b>103</b>	<b>63.19</b>
<b>2007</b>	<b>133</b>	<b>80</b>	<b>60.15</b>
<b>2006</b>	<b>117</b>	<b>70</b>	<b>59.83</b>
<b>2005</b>	<b>108</b>	<b>70</b>	<b>64.81</b>
<b>2004</b>	<b>112</b>	<b>66</b>	<b>58.93</b>
<b>2003</b>	<b>102</b>	<b>65</b>	<b>63.73</b>
<b>2002</b>	<b>71</b>	<b>49</b>	<b>69.01</b>
<b>2001</b>	<b>70</b>	<b>49</b>	<b>70</b>

AGRICULTURAL UNIMPROVED: Table II indicates that the County has used a high proportion of the available agricultural sales and that the measurement of the class of property was done with all available arms length sales.

**2008 Correlation Section  
for Johnson County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section  
for Johnson County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>67.70</b>	<b>7.45</b>	<b>72.75</b>	<b>70.99</b>
<b>2007</b>	<b>70.96</b>	<b>1.79</b>	<b>72.23</b>	<b>71.31</b>
<b>2006</b>	<b>65.31</b>	<b>9.15</b>	<b>71.28</b>	<b>75.62</b>
<b>2005</b>	<b>67.75</b>	<b>10.51</b>	<b>74.87</b>	<b>75.53</b>
<b>2004</b>	<b>67.76</b>	<b>9.07</b>	<b>73.9</b>	<b>75.08</b>
<b>2003</b>	<b>75</b>	<b>0.05</b>	<b>75.04</b>	<b>75</b>
<b>2002</b>	<b>66</b>	<b>14.53</b>	<b>75.59</b>	<b>78</b>
<b>2001</b>	<b>74</b>	<b>0.15</b>	<b>74.11</b>	<b>74</b>

AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section  
for Johnson County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section  
for Johnson County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued**

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
7.11	<b>2008</b>	7.45
0.95	<b>2007</b>	1.79
13.39	<b>2006</b>	9.15
15.35	<b>2005</b>	10.51
8.55	<b>2004</b>	9.07
0	<b>2003</b>	0
16.96	<b>2002</b>	14.53
0	<b>2001</b>	0.15

AGRICULTURAL UNIMPROVED: After review of the percent change report, it appears that the county has appraised sold parcels similarly to unsold parcels.

## 2008 Correlation Section for Johnson County

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### **V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

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; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). 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.

**2008 Correlation Section  
for Johnson County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>70.99</b>	<b>68.97</b>	<b>71.30</b>

AGRICULTURAL UNIMPROVED: The three measures of central tendency are within the acceptable range, suggesting the level of value for this class of property is within the acceptable range.



**2008 Correlation Section  
for Johnson County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

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.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>16.26</b>	<b>103.38</b>
<b>Difference</b>	<b>0</b>	<b>0.38</b>

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is inside the acceptable range while the Price Related Differential is just outside the range.

**2008 Correlation Section  
for Johnson County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>102</b>	<b>103</b>	<b>1</b>
<b>Median</b>	<b>67.70</b>	<b>70.99</b>	<b>3.29</b>
<b>Wgt. Mean</b>	<b>65.77</b>	<b>68.97</b>	<b>3.2</b>
<b>Mean</b>	<b>67.61</b>	<b>71.30</b>	<b>3.69</b>
<b>COD</b>	<b>16.42</b>	<b>16.26</b>	<b>-0.16</b>
<b>PRD</b>	<b>102.78</b>	<b>103.38</b>	<b>0.6</b>
<b>Min Sales Ratio</b>	<b>41.54</b>	<b>23.11</b>	<b>-18.43</b>
<b>Max Sales Ratio</b>	<b>121.62</b>	<b>131.22</b>	<b>9.6</b>

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property.



**County 49 - Johnson**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 4,330	<b>Value</b> 380,785,345	<b>Total Growth</b> 2,601,360 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>1. Res UnImp Land</b>	201	923,350	33	201,580	26	466,670	260	1,591,600	
<b>2. Res Improv Land</b>	1,193	6,426,740	61	1,275,340	266	6,077,350	1,520	13,779,430	
<b>3. Res Improvements</b>	1,215	50,376,260	61	4,126,350	276	19,121,270	1,552	73,623,880	
<b>4. Res Total</b>	1,416	57,726,350	94	5,603,270	302	25,665,290	1,812	88,994,910	1,114,060
<b>% of Total</b>	78.14	64.86	5.18	6.29	16.66	28.83	41.84	23.37	42.82
<b>5. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>6. Rec Improv Land</b>	0	0	0	0	0	0	0	0	
<b>7. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>8. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res+Rec Total</b>	1,416	57,726,350	94	5,603,270	302	25,665,290	1,812	88,994,910	1,114,060
<b>% of Total</b>	78.14	64.86	5.18	6.29	16.66	28.83	41.84	23.37	42.82

County 49 - Johnson

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 4,330	<b>Value</b> 380,785,345	<b>Total Growth</b> 2,601,360 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	42	377,915	2	15,950	3	79,390	47	473,255	
10. Comm Improv Land	247	1,624,970	5	158,050	11	592,250	263	2,375,270	
11. Comm Improvements	252	11,964,930	6	67,910	15	5,608,290	273	17,641,130	
12. Comm Total	294	13,967,815	8	241,910	18	6,279,930	320	20,489,655	299,300
% of Total	91.87	68.17	2.50	1.18	5.62	30.64	7.39	5.38	11.50
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	2	33,710	0	0	0	0	2	33,710	
15. Ind Improvements	2	1,795,560	0	0	0	0	2	1,795,560	
16. Ind Total	2	1,829,270	0	0	0	0	2	1,829,270	0
% of Total	***	***	0.00	0.00	0.00	0.00	0.04	0.48	0.00
Comm+Ind Total	296	15,797,085	8	241,910	18	6,279,930	322	22,318,925	299,300
% of Total	91.92	70.77	2.48	1.08	5.59	28.13	7.43	5.86	11.50
17. Taxable Total	1,712	73,523,435	102	5,845,180	320	31,945,220	2,134	111,313,835	1,413,360
% of Total	80.22	66.05	4.77	5.03	14.99	23.05	49.28	29.23	54.33

**County 49 - Johnson**

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**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
	Records	Rural Value Base	Value Excess	Records	Total 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
<b>22. Total Sch II</b>				<b>4</b>	<b>698,285</b>	<b>2,880,795</b>

**Schedule III: Mineral Interest Records**

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

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	167	60	239	<b>466</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	3,550	151	12,658,180	1,269	124,364,020	1,424	137,025,750
28. Ag-Improved Land	1	3,500	58	6,146,880	688	92,501,680	747	98,652,060
29. Ag-Improvements	1	1,740	58	1,536,920	713	32,255,040	772	33,793,700
<b>30. Ag-Total Taxable</b>							<b>2,196</b>	<b>269,471,510</b>

**County 49 - Johnson**

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**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	23	25.000	317,500	
33. HomeSite Improvements	0		0	23		1,248,150	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	1	0.850	1,700	4	6.730	18,320	
36. FarmSite Impr Land	1	1.000	1,800	54	124.020	200,270	
37. FarmSite Improv	1		1,740	55		288,770	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			305.480		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	1	1.000	10,500	1	1.000	10,500	
32. HomeSite Improv Land	434	442.100	4,905,050	457	467.100	5,222,550	
33. HomeSite Improvements	437		25,684,290	460		26,932,440	1,188,000
<b>34. HomeSite Total</b>				461	468.100	32,165,490	
35. FarmSite UnImp Land	20	32.340	50,850	25	39.920	70,870	
36. FarmSite Impr Land	637	1,322.640	2,238,740	692	1,447.660	2,440,810	
37. FarmSite Improv	686		6,570,750	742		6,861,260	0
<b>38. FarmSite Total</b>				767	1,487.580	9,372,940	
39. Road & Ditches		4,580.290			4,885.770		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>1,228</b>	<b>6,841.450</b>	<b>41,538,430</b>	<b>1,188,000</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	19	1,907.460	1,371,150	19	1,907.460	1,371,150

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	310.870	746,080	1,198.760	2,877,040	1,509.630	3,623,120
46. 1A	0.000	0	280.620	606,520	1,660.950	3,620,610	1,941.570	4,227,130
47. 2A1	0.000	0	109.970	240,920	416.160	909,770	526.130	1,150,690
48. 2A	0.000	0	444.530	872,290	1,596.180	3,018,110	2,040.710	3,890,400
49. 3A1	0.000	0	434.580	586,670	2,446.520	3,302,800	2,881.100	3,889,470
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	151.780	121,950	782.130	646,740	933.910	768,690
52. 4A	0.000	0	3.500	2,560	23.710	17,310	27.210	19,870
53. Total	0.000	0	1,735.850	3,176,990	8,124.410	14,392,380	9,860.260	17,569,370
<b>Dryland:</b>								
54. 1D1	0.000	0	420.330	891,100	1,074.460	2,277,860	1,494.790	3,168,960
55. 1D	0.000	0	364.060	670,250	3,746.690	6,882,910	4,110.750	7,553,160
56. 2D1	0.000	0	322.480	589,580	1,625.600	3,023,090	1,948.080	3,612,670
57. 2D	0.000	0	591.910	973,020	3,268.210	4,761,270	3,860.120	5,734,290
58. 3D1	0.000	0	740.440	962,570	13,844.570	17,998,170	14,585.010	18,960,740
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	364.930	298,170	6,876.240	5,643,600	7,241.170	5,941,770
61. 4D	0.000	0	8.820	6,440	286.100	208,910	294.920	215,350
62. Total	0.000	0	2,812.970	4,391,130	30,721.870	40,795,810	33,534.840	45,186,940
<b>Grass:</b>								
63. 1G1	0.000	0	20.240	22,390	177.170	220,860	197.410	243,250
64. 1G	0.000	0	81.120	117,660	1,498.100	2,267,630	1,579.220	2,385,290
65. 2G1	0.000	0	100.630	112,560	835.750	978,180	936.380	1,090,740
66. 2G	0.000	0	50.980	61,660	2,883.580	2,668,660	2,934.560	2,730,320
67. 3G1	0.000	0	264.570	295,390	7,838.740	8,707,350	8,103.310	9,002,740
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	227.070	154,330	14,412.530	9,909,860	14,639.600	10,064,190
70. 4G	0.000	0	115.770	58,480	3,459.650	2,041,030	3,575.420	2,099,510
71. Total	0.000	0	860.380	822,470	31,105.520	26,793,570	31,965.900	27,616,040
72. Waste	0.000	0	116.270	5,810	623.460	96,520	739.730	102,330
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		13.170		0.000		13.170	
75. Total	0.000	0	5,525.470	8,396,400	70,575.260	82,078,280	76,100.730	90,474,680



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	667.560	1,602,140	667.560	1,602,140
46. 1A	0.000	0	0.000	0	371.170	844,990	371.170	844,990
47. 2A1	0.000	0	23.580	51,880	226.760	493,070	250.340	544,950
48. 2A	0.000	0	0.000	0	897.980	1,687,200	897.980	1,687,200
49. 3A1	0.000	0	0.000	0	1,447.450	1,954,090	1,447.450	1,954,090
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	925.090	751,120	925.090	751,120
52. 4A	0.000	0	0.000	0	27.120	19,780	27.120	19,780
53. Total	0.000	0	23.580	51,880	4,563.130	7,352,390	4,586.710	7,404,270
<b>Dryland:</b>								
54. 1D1	0.000	0	105.520	184,680	834.470	1,460,410	939.990	1,645,090
55. 1D	0.000	0	151.990	241,530	3,608.790	5,597,170	3,760.780	5,838,700
56. 2D1	0.000	0	325.610	513,450	2,227.140	3,509,410	2,552.750	4,022,860
57. 2D	0.000	0	617.220	840,550	3,829.520	4,887,710	4,446.740	5,728,260
58. 3D1	0.000	0	740.600	897,230	16,626.910	20,286,420	17,367.510	21,183,650
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	444.230	320,300	7,962.940	5,788,820	8,407.170	6,109,120
61. 4D	0.000	0	33.920	22,070	275.700	179,300	309.620	201,370
62. Total	0.000	0	2,419.090	3,019,810	35,365.470	41,709,240	37,784.560	44,729,050
<b>Grass:</b>								
63. 1G1	0.000	0	7.310	7,630	119.050	112,470	126.360	120,100
64. 1G	0.000	0	127.020	153,760	1,047.610	1,240,700	1,174.630	1,394,460
65. 2G1	0.000	0	111.740	96,100	729.580	660,870	841.320	756,970
66. 2G	0.000	0	235.520	202,540	2,978.040	2,508,620	3,213.560	2,711,160
67. 3G1	4.170	3,550	530.340	498,060	7,352.160	6,847,180	7,886.670	7,348,790
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	1,487.090	1,011,210	12,263.060	8,478,130	13,750.150	9,489,340
70. 4G	0.000	0	427.850	233,140	3,325.050	1,871,420	3,752.900	2,104,560
71. Total	4.170	3,550	2,926.870	2,202,440	27,814.550	21,719,390	30,745.590	23,925,380
72. Waste	0.000	0	95.690	4,790	494.870	91,130	590.560	95,920
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		41.500		701.180		742.680	
75. Total	4.170	3,550	5,465.230	5,278,920	68,238.020	70,872,150	73,707.420	76,154,620

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	16.000	38,400	19.000	45,600	35.000	84,000
46. 1A	0.000	0	14.000	32,200	53.910	123,110	67.910	155,310
47. 2A1	0.000	0	29.000	62,350	104.920	229,630	133.920	291,980
48. 2A	0.000	0	146.870	293,740	264.280	507,180	411.150	800,920
49. 3A1	0.000	0	2.000	2,700	136.630	184,450	138.630	187,150
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	259.460	209,010	259.460	209,010
52. 4A	0.000	0	0.000	0	5.040	3,680	5.040	3,680
53. Total	0.000	0	207.870	429,390	843.240	1,302,660	1,051.110	1,732,050
<b>Dryland:</b>								
54. 1D1	0.000	0	101.280	173,190	368.360	629,940	469.640	803,130
55. 1D	0.000	0	137.940	216,890	1,557.010	2,439,650	1,694.950	2,656,540
56. 2D1	0.000	0	277.350	417,460	859.460	1,308,800	1,136.810	1,726,260
57. 2D	0.000	0	533.690	707,670	2,235.030	2,438,980	2,768.720	3,146,650
58. 3D1	0.000	0	316.190	321,710	9,418.600	9,645,120	9,734.790	9,966,830
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	375.880	253,260	11,023.600	7,441,480	11,399.480	7,694,740
61. 4D	0.000	0	26.010	16,920	411.830	267,790	437.840	284,710
62. Total	0.000	0	1,768.340	2,107,100	25,873.890	24,171,760	27,642.230	26,278,860
<b>Grass:</b>								
63. 1G1	0.000	0	4.130	3,470	69.480	76,070	73.610	79,540
64. 1G	0.000	0	47.670	53,290	1,166.520	1,405,540	1,214.190	1,458,830
65. 2G1	0.000	0	114.660	97,480	439.960	378,680	554.620	476,160
66. 2G	0.000	0	229.710	171,410	4,181.480	3,200,550	4,411.190	3,371,960
67. 3G1	0.000	0	274.640	235,890	7,257.070	6,661,270	7,531.710	6,897,160
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	1,749.100	1,213,110	24,664.760	16,847,810	26,413.860	18,060,920
70. 4G	0.000	0	536.600	264,200	5,440.960	2,633,040	5,977.560	2,897,240
71. Total	0.000	0	2,956.510	2,038,850	43,220.230	31,202,960	46,176.740	33,241,810
72. Waste	0.000	0	64.190	18,310	210.760	32,750	274.950	51,060
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		22.170		49.180		71.350	
75. Total	0.000	0	4,996.910	4,593,650	70,148.120	56,710,130	75,145.030	61,303,780

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	1,967.300	3,658,260	13,530.780	23,047,430	15,498.080	26,705,690
77.Dry Land	0.000	0	7,000.400	9,518,040	91,961.230	106,676,810	98,961.630	116,194,850
78.Grass	4.170	3,550	6,743.760	5,063,760	102,140.300	79,715,920	108,888.230	84,783,230
79.Waste	0.000	0	276.150	28,910	1,329.090	220,400	1,605.240	249,310
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	76.840	0	750.360	0	827.200	0
<b>82.Total</b>	4.170	3,550	15,987.610	18,268,970	208,961.400	209,660,560	<b>224,953.180</b>	<b>227,933,080</b>

## 2008 Agricultural Land Detail

### County 49 - Johnson

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,509.630	15.31%	3,623,120	20.62%	2,400.005
1A	1,941.570	19.69%	4,227,130	24.06%	2,177.171
2A1	526.130	5.34%	1,150,690	6.55%	2,187.083
2A	2,040.710	20.70%	3,890,400	22.14%	1,906.395
3A1	2,881.100	29.22%	3,889,470	22.14%	1,349.994
3A	0.000	0.00%	0	0.00%	0.000
4A1	933.910	9.47%	768,690	4.38%	823.087
4A	27.210	0.28%	19,870	0.11%	730.246
<b>Irrigated Total</b>	<b>9,860.260</b>	<b>100.00%</b>	<b>17,569,370</b>	<b>100.00%</b>	<b>1,781.836</b>

**Dry:**

1D1	1,494.790	4.46%	3,168,960	7.01%	2,120.003
1D	4,110.750	12.26%	7,553,160	16.72%	1,837.416
2D1	1,948.080	5.81%	3,612,670	7.99%	1,854.477
2D	3,860.120	11.51%	5,734,290	12.69%	1,485.521
3D1	14,585.010	43.49%	18,960,740	41.96%	1,300.015
3D	0.000	0.00%	0	0.00%	0.000
4D1	7,241.170	21.59%	5,941,770	13.15%	820.553
4D	294.920	0.88%	215,350	0.48%	730.198
<b>Dry Total</b>	<b>33,534.840</b>	<b>100.00%</b>	<b>45,186,940</b>	<b>100.00%</b>	<b>1,347.462</b>

**Grass:**

1G1	197.410	0.62%	243,250	0.88%	1,232.207
1G	1,579.220	4.94%	2,385,290	8.64%	1,510.422
2G1	936.380	2.93%	1,090,740	3.95%	1,164.847
2G	2,934.560	9.18%	2,730,320	9.89%	930.401
3G1	8,103.310	25.35%	9,002,740	32.60%	1,110.995
3G	0.000	0.00%	0	0.00%	0.000
4G1	14,639.600	45.80%	10,064,190	36.44%	687.463
4G	3,575.420	11.19%	2,099,510	7.60%	587.206
<b>Grass Total</b>	<b>31,965.900</b>	<b>100.00%</b>	<b>27,616,040</b>	<b>100.00%</b>	<b>863.921</b>

<b>Irrigated Total</b>	<b>9,860.260</b>	<b>12.96%</b>	<b>17,569,370</b>	<b>19.42%</b>	<b>1,781.836</b>
<b>Dry Total</b>	<b>33,534.840</b>	<b>44.07%</b>	<b>45,186,940</b>	<b>49.94%</b>	<b>1,347.462</b>
<b>Grass Total</b>	<b>31,965.900</b>	<b>42.00%</b>	<b>27,616,040</b>	<b>30.52%</b>	<b>863.921</b>
Waste	739.730	0.97%	102,330	0.11%	138.334
Other	0.000	0.00%	0	0.00%	0.000
Exempt	13.170	0.02%			
<b>Market Area Total</b>	<b>76,100.730</b>	<b>100.00%</b>	<b>90,474,680</b>	<b>100.00%</b>	<b>1,188.880</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>9,860.260</b>	<b>63.62%</b>	<b>17,569,370</b>	<b>65.79%</b>	
<b>Dry Total</b>	<b>33,534.840</b>	<b>33.89%</b>	<b>45,186,940</b>	<b>38.89%</b>	
<b>Grass Total</b>	<b>31,965.900</b>	<b>29.36%</b>	<b>27,616,040</b>	<b>32.57%</b>	
Waste	739.730	46.08%	102,330	41.05%	
Other	0.000	0.00%	0	0.00%	
Exempt	13.170	1.59%			
<b>Market Area Total</b>	<b>76,100.730</b>	<b>33.83%</b>	<b>90,474,680</b>	<b>39.69%</b>	

## 2008 Agricultural Land Detail

### County 49 - Johnson

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	667.560	14.55%	1,602,140	21.64%	2,399.994
1A	371.170	8.09%	844,990	11.41%	2,276.557
2A1	250.340	5.46%	544,950	7.36%	2,176.839
2A	897.980	19.58%	1,687,200	22.79%	1,878.883
3A1	1,447.450	31.56%	1,954,090	26.39%	1,350.022
3A	0.000	0.00%	0	0.00%	0.000
4A1	925.090	20.17%	751,120	10.14%	811.942
4A	27.120	0.59%	19,780	0.27%	729.351
<b>Irrigated Total</b>	<b>4,586.710</b>	<b>100.00%</b>	<b>7,404,270</b>	<b>100.00%</b>	<b>1,614.287</b>

**Dry:**

1D1	939.990	2.49%	1,645,090	3.68%	1,750.114
1D	3,760.780	9.95%	5,838,700	13.05%	1,552.523
2D1	2,552.750	6.76%	4,022,860	8.99%	1,575.892
2D	4,446.740	11.77%	5,728,260	12.81%	1,288.193
3D1	17,367.510	45.96%	21,183,650	47.36%	1,219.728
3D	0.000	0.00%	0	0.00%	0.000
4D1	8,407.170	22.25%	6,109,120	13.66%	726.655
4D	309.620	0.82%	201,370	0.45%	650.377
<b>Dry Total</b>	<b>37,784.560</b>	<b>100.00%</b>	<b>44,729,050</b>	<b>100.00%</b>	<b>1,183.791</b>

**Grass:**

1G1	126.360	0.41%	120,100	0.50%	950.459
1G	1,174.630	3.82%	1,394,460	5.83%	1,187.148
2G1	841.320	2.74%	756,970	3.16%	899.740
2G	3,213.560	10.45%	2,711,160	11.33%	843.662
3G1	7,886.670	25.65%	7,348,790	30.72%	931.798
3G	0.000	0.00%	0	0.00%	0.000
4G1	13,750.150	44.72%	9,489,340	39.66%	690.126
4G	3,752.900	12.21%	2,104,560	8.80%	560.782
<b>Grass Total</b>	<b>30,745.590</b>	<b>100.00%</b>	<b>23,925,380</b>	<b>100.00%</b>	<b>778.172</b>

<b>Irrigated Total</b>	<b>4,586.710</b>	<b>6.22%</b>	<b>7,404,270</b>	<b>9.72%</b>	<b>1,614.287</b>
<b>Dry Total</b>	<b>37,784.560</b>	<b>51.26%</b>	<b>44,729,050</b>	<b>58.73%</b>	<b>1,183.791</b>
<b>Grass Total</b>	<b>30,745.590</b>	<b>41.71%</b>	<b>23,925,380</b>	<b>31.42%</b>	<b>778.172</b>
Waste	590.560	0.80%	95,920	0.13%	162.422
Other	0.000	0.00%	0	0.00%	0.000
Exempt	742.680	1.01%			
<b>Market Area Total</b>	<b>73,707.420</b>	<b>100.00%</b>	<b>76,154,620</b>	<b>100.00%</b>	<b>1,033.201</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>4,586.710</b>	<b>29.60%</b>	<b>7,404,270</b>	<b>27.73%</b>	
<b>Dry Total</b>	<b>37,784.560</b>	<b>38.18%</b>	<b>44,729,050</b>	<b>38.49%</b>	
<b>Grass Total</b>	<b>30,745.590</b>	<b>28.24%</b>	<b>23,925,380</b>	<b>28.22%</b>	
Waste	590.560	36.79%	95,920	38.47%	
Other	0.000	0.00%	0	0.00%	
Exempt	742.680	89.78%			
<b>Market Area Total</b>	<b>73,707.420</b>	<b>32.77%</b>	<b>76,154,620</b>	<b>33.41%</b>	

## 2008 Agricultural Land Detail

### County 49 - Johnson

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	35.000	3.33%	84,000	4.85%	2,400.000
1A	67.910	6.46%	155,310	8.97%	2,286.997
2A1	133.920	12.74%	291,980	16.86%	2,180.256
2A	411.150	39.12%	800,920	46.24%	1,947.999
3A1	138.630	13.19%	187,150	10.81%	1,349.996
3A	0.000	0.00%	0	0.00%	0.000
4A1	259.460	24.68%	209,010	12.07%	805.557
4A	5.040	0.48%	3,680	0.21%	730.158
<b>Irrigated Total</b>	<b>1,051.110</b>	<b>100.00%</b>	<b>1,732,050</b>	<b>100.00%</b>	<b>1,647.829</b>

**Dry:**

1D1	469.640	1.70%	803,130	3.06%	1,710.097
1D	1,694.950	6.13%	2,656,540	10.11%	1,567.326
2D1	1,136.810	4.11%	1,726,260	6.57%	1,518.512
2D	2,768.720	10.02%	3,146,650	11.97%	1,136.499
3D1	9,734.790	35.22%	9,966,830	37.93%	1,023.836
3D	0.000	0.00%	0	0.00%	0.000
4D1	11,399.480	41.24%	7,694,740	29.28%	675.007
4D	437.840	1.58%	284,710	1.08%	650.260
<b>Dry Total</b>	<b>27,642.230</b>	<b>100.00%</b>	<b>26,278,860</b>	<b>100.00%</b>	<b>950.678</b>

**Grass:**

1G1	73.610	0.16%	79,540	0.24%	1,080.559
1G	1,214.190	2.63%	1,458,830	4.39%	1,201.484
2G1	554.620	1.20%	476,160	1.43%	858.533
2G	4,411.190	9.55%	3,371,960	10.14%	764.410
3G1	7,531.710	16.31%	6,897,160	20.75%	915.749
3G	0.000	0.00%	0	0.00%	0.000
4G1	26,413.860	57.20%	18,060,920	54.33%	683.766
4G	5,977.560	12.94%	2,897,240	8.72%	484.686
<b>Grass Total</b>	<b>46,176.740</b>	<b>100.00%</b>	<b>33,241,810</b>	<b>100.00%</b>	<b>719.882</b>

<b>Irrigated Total</b>	<b>1,051.110</b>	<b>1.40%</b>	<b>1,732,050</b>	<b>2.83%</b>	<b>1,647.829</b>
<b>Dry Total</b>	<b>27,642.230</b>	<b>36.79%</b>	<b>26,278,860</b>	<b>42.87%</b>	<b>950.678</b>
<b>Grass Total</b>	<b>46,176.740</b>	<b>61.45%</b>	<b>33,241,810</b>	<b>54.22%</b>	<b>719.882</b>
Waste	274.950	0.37%	51,060	0.08%	185.706
Other	0.000	0.00%	0	0.00%	0.000
Exempt	71.350	0.09%			
<b>Market Area Total</b>	<b>75,145.030</b>	<b>100.00%</b>	<b>61,303,780</b>	<b>100.00%</b>	<b>815.806</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>1,051.110</b>	<b>6.78%</b>	<b>1,732,050</b>	<b>6.49%</b>	
<b>Dry Total</b>	<b>27,642.230</b>	<b>27.93%</b>	<b>26,278,860</b>	<b>22.62%</b>	
<b>Grass Total</b>	<b>46,176.740</b>	<b>42.41%</b>	<b>33,241,810</b>	<b>39.21%</b>	
Waste	274.950	17.13%	51,060	20.48%	
Other	0.000	0.00%	0	0.00%	
Exempt	71.350	8.63%			
<b>Market Area Total</b>	<b>75,145.030</b>	<b>33.40%</b>	<b>61,303,780</b>	<b>26.90%</b>	

## 2008 Agricultural Land Detail

### County 49 - Johnson

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	1,967.300	3,658,260	13,530.780	23,047,430
Dry	0.000	0	7,000.400	9,518,040	91,961.230	106,676,810
Grass	4.170	3,550	6,743.760	5,063,760	102,140.300	79,715,920
Waste	0.000	0	276.150	28,910	1,329.090	220,400
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	76.840	0	750.360	0
<b>Total</b>	<b>4.170</b>	<b>3,550</b>	<b>15,987.610</b>	<b>18,268,970</b>	<b>208,961.400</b>	<b>209,660,560</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	15,498.080	26,705,690	15,498.080	6.89%	26,705,690	11.72%	1,723.161
Dry	98,961.630	116,194,850	98,961.630	43.99%	116,194,850	50.98%	1,174.140
Grass	108,888.230	84,783,230	108,888.230	48.40%	84,783,230	37.20%	778.626
Waste	1,605.240	249,310	1,605.240	0.71%	249,310	0.11%	155.310
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	827.200	0	827.200	0.37%	0	0.00%	0.000
<b>Total</b>	<b>224,953.180</b>	<b>227,933,080</b>	<b>224,953.180</b>	<b>100.00%</b>	<b>227,933,080</b>	<b>100.00%</b>	<b>1,013.246</b>

\* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2007 Certificate of Taxes Levied (CTL)**

49 Johnson

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2008 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	88,140,270	88,994,910	854,640	0.97	1,114,060	-0.29
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	32,143,020	32,165,490	22,470	0.07	*-----	0.07
<b>4. Total Residential (sum lines 1-3)</b>	<b>120,283,290</b>	<b>121,160,400</b>	<b>877,110</b>	<b>0.73</b>	<b>1,114,060</b>	<b>-0.2</b>
5. Commercial	19,731,935	20,489,655	757,720	3.84	299,300	2.32
6. Industrial	1,662,650	1,829,270	166,620	10.02	0	10.02
7. Ag-Farmsite Land, Outbuildings	8,788,340	9,372,940	584,600	6.65	1,188,000	-6.87
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>30,182,925</b>	<b>31,691,865</b>	<b>1,508,940</b>	<b>5</b>	<b>299,300</b>	<b>4.01</b>
<b>10. Total Non-Agland Real Property</b>	<b>150,466,215</b>	<b>152,852,265</b>	<b>2,386,050</b>	<b>1.59</b>	<b>2,601,360</b>	<b>-0.14</b>
11. Irrigated	21,675,420	26,705,690	5,030,270	23.21		
12. Dryland	105,241,080	116,194,850	10,953,770	10.41		
13. Grassland	84,992,610	84,783,230	-209,380	-0.25		
14. Wasteland	216,340	249,310	32,970	15.24		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>212,125,450</b>	<b>227,933,080</b>	<b>15,807,630</b>	<b>7.45</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>362,591,665</b>	<b>380,785,345</b>	<b>18,193,680</b>	<b>5.02</b>	<b>2,601,360</b>	<b>4.3</b>

\*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.



# 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, R.R.S. Nebr. as amended by 2005 Neb. Laws LB263, Section 9, 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 2008:**

### Residential—

1. Re-appraisal of all residential property coded as mobile homes, including all related improvements associated with the main improvement, new photos of the property, develop new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2008.
2. Review in-house preliminary sale statistics in all other residential subclasses, review the preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, and 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. Re-appraisal of all improved/unimproved commercial properties in county with on-site inspections to obtain new pictures, gather current income information, analyze current sales, and implement new replacement cost with a correlation report indicating final value.
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. Begin land use update using most current aerial photography obtainable.

**BUDGET REQUEST FOR 2007-2008:**

Requested budget of \$30,000 is needed to:

1. Complete re-appraisal of mobile homes and commercial properties in Johnson County;
2. Complete pickup work for new improvements or improvement changes made throughout county in all classes;
3. Analyze and possible adjustment to class/subclass of residential.
4. Analyze and possible adjustments to class/subclass of agland.

**Tax Year 2009:**

Residential—

1. Begin drive-by review of all urban and rural residential property located in Johnson County, including all related residential, agricultural buildings and miscellaneous buildings with new photos of the house, develop new market analysis and depreciation tables, implement current replacement cost new, establish new assessed value for 2009 in Market Areas where review is complete.
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 or subclass percentage adjustment needed in urban and rural areas not reviewed and updated so as 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 or 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 or 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. If necessary, continue land use update using most current aerial photography obtainable.

**Tax Year 2010:**

Residential—

1. Continue with review of all urban and rural residential property located in Township 4, 5 & 6, including all related residential, agricultural buildings and miscellaneous buildings with new photos of the house, develop new market analysis and depreciation tables, implement current replacement cost new, and establish new assessed value for 2010.
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 or subclass percentage adjustment needed in urban and rural areas reviewed and updated in 2009 so as 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 or 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 or subclass percentage adjustment needed to comply with statistical measures as required by law.
2. Continue with review and analysis of sales as they occur.

Date: June 15, 2007

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Karen A. Koehler  
Johnson County Assessor

**AMENDMENT**

**Tax Year 2008:**

The budgeted amount of \$22,000 was adopted by the County Board and allowed for 2007-2008 budget purposes for re-appraisal.

Date: October 2, 2007

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Karen A. Koehler  
Johnson County Assessor

## 2008 Assessment Survey for Johnson County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	0
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	1 employee is shared with the Clerk's office, Treasurer's Office and Child Support
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$103,752
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$16,322
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$103,752
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$22,000
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$800
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
12.	<b>Other miscellaneous funds</b>
	GIS \$3,000
13.	<b>Total budget</b>
	\$103,752

a.	<b>Was any of last year's budget not used:</b>
	Minimal amount. \$478.54

## **B. Computer, Automation Information and GIS**

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Assessor and Deputy Assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Deputy Assessor
7.	<b>Personal Property software:</b>
	TerraScan

## **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Cook, Crab Orchard, Elk Creek, Sterling, and Tecumseh
4.	<b>When was zoning implemented?</b>
	January 1, 2006

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Wayne Cole dba Linsali, Inc.
2.	<b>Other services</b>



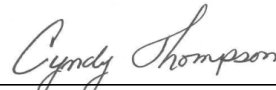


## Certification

This is to certify that the 2008 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Johnson County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5289.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division



## Valuation History Charts