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2009 Commission Summary

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Residential Real Property - Current

Number of Sales	75	COD	19.40
Total Sales Price	\$4,612,430	PRD	109.04
Total Adj. Sales Price	\$4,615,430	COV	40.92
Total Assessed Value	\$4,480,550	STD	43.32
Avg. Adj. Sales Price	\$61,539	Avg. Absolute Deviation	18.74
Avg. Assessed Value	\$59,741	Average Assessed Value of the Base	\$50,410
Median	97	Wgt. Mean	97
Mean	106	Max	386
Min	55.62		

Confidence Interval - Current

95% Median C.I	94.24 to 99.39
95% Mean C.I	96.05 to 115.66
95% Wgt. Mean C.I	93.73 to 100.42

% of Value of the Class of all Real Property Value in the County	23.19
% of Records Sold in the Study Period	4.14
% of Value Sold in the Study Period	4.91

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	120	97	18.02	104.45
2007	134	98	13.55	104.6
2006	149	98	27.36	110.99
2005	156	98	53.25	137.22

2009 Commission Summary

49 Johnson

Commercial Real Property - Current

Number of Sales	12	COD	19.47
Total Sales Price	\$1,062,000	PRD	85.00
Total Adj. Sales Price	\$942,000	COV	32.63
Total Assessed Value	\$965,220	STD	28.42
Avg. Adj. Sales Price	\$78,500	Avg. Absolute Deviation	18.51
Avg. Assessed Value	\$80,435	Average Assessed Value of the Base	\$68,358
Median	95	Wgt. Mean	102
Mean	87	Max	119
Min	30		

Confidence Interval - Current

95% Median C.I	73.86 to 105.58
95% Mean C.I	69.04 to 105.15
95% Wgt. Mean C.I	96.29 to 108.64

% of Value of the Class of all Real Property Value in the County 5.63

% of Records Sold in the Study Period 3.70

% of Value Sold in the Study Period 4.36

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	12	99	9.25	94.7
2007	18	94	29.98	112.4
2006	18	99	15.1	107.91
2005	24	100	20.45	113.3

2009 Commission Summary

49 Johnson

Agricultural Land - Current

Number of Sales	79	COD	15.10
Total Sales Price	\$12,442,230	PRD	103.13
Total Adj. Sales Price	\$12,473,230	COV	20.81
Total Assessed Value	\$8,448,940	STD	14.54
Avg. Adj. Sales Price	\$157,889	Avg. Absolute Deviation	10.71
Avg. Assessed Value	\$106,949	Average Assessed Value of the Base	\$126,950
Median	71	Wgt. Mean	68
Mean	70	Max	131.22
Min	39.78		

Confidence Interval - Current

95% Median C.I	68.06 to 72.93
95% Mean C.I	66.65 to 73.06
95% Wgt. Mean C.I	64.29 to 71.18

% of Value of the Class of all Real Property Value in the County	71.18
% of Records Sold in the Study Period	3.58
% of Value Sold in the Study Period	3.82

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	103	71	16.26	103.38
2007	80	71	18.63	107.83
2006	70	76	17.27	103.48
2005	70	76	20.07	103.04

2009 Opinions of the Property Tax Administrator for Johnson County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (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 97.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Johnson County is 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 95.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Johnson County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Johnson County is 71.00% 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, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	78	MEDIAN:	95	COV:	45.13	95% Median C.I.:	93.43 to 99.39	(! : Derived)
TOTAL Sales Price:	4,765,930	WGT. MEAN:	95	STD:	48.22	95% Wgt. Mean C.I.:	90.80 to 99.20	
TOTAL Adj.Sales Price:	4,768,930	MEAN:	107	AVG.ABS.DEV:	23.52	95% Mean C.I.:	96.16 to 117.56	
TOTAL Assessed Value:	4,530,420							
AVG. Adj. Sales Price:	61,140	COD:	24.74	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	58,082	PRD:	112.48	MIN Sales Ratio:	58.60			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	13	97.53	122.71	100.61	38.76	121.97	58.60	386.47	84.71 to 126.98		65,767	66,170
10/01/06 TO 12/31/06	8	96.33	89.93	86.96	10.18	103.41	64.61	101.23	64.61 to 101.23		83,912	72,972
01/01/07 TO 03/31/07	8	97.37	96.55	97.34	6.25	99.20	83.00	114.56	83.00 to 114.56		51,012	49,653
04/01/07 TO 06/30/07	12	94.19	98.79	94.29	12.15	104.77	76.33	140.48	85.75 to 104.52		73,866	69,645
07/01/07 TO 09/30/07	9	99.14	112.11	102.42	20.16	109.46	78.29	173.78	91.23 to 158.36		39,277	40,228
10/01/07 TO 12/31/07	9	104.00	136.56	92.64	51.55	147.41	63.25	300.75	79.61 to 229.30		54,700	50,674
01/01/08 TO 03/31/08	5	94.81	98.30	91.48	16.90	107.45	77.66	143.40	N/A		62,480	57,158
04/01/08 TO 06/30/08	14	93.74	95.21	94.88	22.82	100.34	62.22	186.23	68.24 to 119.41		56,425	53,537
____Study Years____												
07/01/06 TO 06/30/07	41	96.59	104.21	94.90	19.19	109.81	58.60	386.47	92.76 to 99.74		68,799	65,291
07/01/07 TO 06/30/08	37	94.81	109.80	95.14	30.57	115.41	62.22	300.75	90.01 to 102.40		52,652	50,093
____Calendar Yrs____												
01/01/07 TO 12/31/07	38	98.30	110.42	95.83	23.08	115.22	63.25	300.75	93.23 to 102.40		56,323	53,976
____ALL____												
	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39		61,140	58,082

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
ACREAGE 1	5	94.96	91.91	89.29	13.89	102.94	64.61	114.56	N/A		152,400	136,076
ACREAGE 2	5	90.01	87.82	87.71	7.61	100.12	72.48	98.45	N/A		101,000	88,590
ACREAGE 3	3	85.75	84.65	84.83	11.89	99.78	68.80	99.39	N/A		90,000	76,346
COOK - R	8	134.34	155.32	120.20	47.15	129.21	63.96	300.75	63.96 to 300.75		21,600	25,963
ELK CREEK - R	2	82.84	82.84	92.39	14.69	89.66	70.67	95.00	N/A		14,000	12,935
STERLING - R	12	87.81	91.35	90.64	11.99	100.78	76.33	126.98	79.61 to 97.53		59,895	54,291
STERLING - V	1	58.60	58.60	58.60			58.60	58.60	N/A		10,000	5,860
TECUMSEH - R	41	98.46	111.15	99.48	21.54	111.73	63.25	386.47	94.34 to 104.00		55,936	55,646
TECUMSEH - V	1	62.22	62.22	62.22			62.22	62.22	N/A		9,000	5,600
____ALL____												
	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39		61,140	58,082

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	65	97.02	110.50	98.33	26.64	112.37	58.60	386.47	93.84 to 101.23		49,722	48,893
2	1	84.94	84.94	84.94			84.94	84.94	N/A		145,000	123,160
3	12	91.62	88.97	88.31	12.27	100.76	64.61	114.56	72.48 to 99.39		116,000	102,434
____ALL____												
	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39		61,140	58,082

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Assessed Value:	4,530,420							
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AVG. Assessed Value:	58,082	PRD:	112.48	MIN Sales Ratio:	58.60			

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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	75	95.08	107.61	94.73	24.07	113.60	63.25	386.47	93.72 to 99.39	62,799	59,488
2	2	60.41	60.41	60.32	3.00	100.16	58.60	62.22	N/A	9,500	5,730
8	1	143.40	143.40	143.40			143.40	143.40	N/A	40,000	57,360
____ALL____	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	77	95.08	107.26	95.12	24.80	112.76	58.60	386.47	93.72 to 99.39	61,544	58,539
06											
07	1	76.33	76.33	76.33			76.33	76.33	N/A	30,000	22,900
____ALL____	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

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	18	87.81	88.79	89.40	13.45	99.32	58.60	126.98	79.61 to 97.53	84,707	75,731
49-0050	57	98.34	113.97	98.93	27.32	115.20	62.22	386.47	94.31 to 102.40	52,968	52,399
64-0023	1	72.48	72.48	72.48			72.48	72.48	N/A	75,000	54,360
66-0027											
67-0069	2	84.10	84.10	84.09	18.19	100.00	68.80	99.39	N/A	75,000	63,070
74-0070											
NonValid School											
____ALL____	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Adj.Sales Price:	4,768,930	MEAN:	107	AVG.ABS.DEV:	23.52	95% Mean C.I.:	96.16 to 117.56	
TOTAL Assessed Value:	4,530,420							
AVG. Adj. Sales Price:	61,140	COD:	24.74	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	58,082	PRD:	112.48	MIN Sales Ratio:	58.60			

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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	4	66.44	70.38	86.29	15.00	81.56	58.60	90.01	N/A	41,750	36,025
Prior TO 1860											
1860 TO 1899	8	93.96	122.73	85.31	44.48	143.86	64.61	300.75	64.61 to 300.75	63,880	54,497
1900 TO 1919	26	96.71	104.41	96.96	18.02	107.68	63.96	186.23	90.74 to 101.65	44,867	43,504
1920 TO 1939	11	98.14	138.26	103.43	48.97	133.68	68.80	386.47	93.23 to 229.30	46,230	47,816
1940 TO 1949	5	98.45	99.53	93.40	15.69	106.57	68.24	127.90	N/A	56,060	52,358
1950 TO 1959	5	94.81	107.11	100.29	20.14	106.80	78.29	140.48	N/A	45,401	45,532
1960 TO 1969	6	99.27	97.16	94.12	16.61	103.22	63.25	120.99	63.25 to 120.99	81,083	76,318
1970 TO 1979	8	85.06	86.51	88.05	7.86	98.25	76.33	97.53	76.33 to 97.53	103,937	91,518
1980 TO 1989	2	103.22	103.22	101.99	9.48	101.20	93.43	113.00	N/A	80,000	81,595
1990 TO 1994											
1995 TO 1999	1	100.72	100.72	100.72			100.72	100.72	N/A	243,000	244,750
2000 TO Present	2	110.32	110.32	109.76	8.24	100.51	101.23	119.41	N/A	93,750	102,900
ALL	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

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	228.57	228.57	251.78	69.08	90.78	70.67	386.47	N/A	3,517	8,855
5000 TO 9999	2	181.49	181.49	150.63	65.72	120.48	62.22	300.75	N/A	7,150	10,770
Total \$											
1 TO 9999	4	185.71	205.03	183.98	74.62	111.44	62.22	386.47	N/A	5,333	9,812
10000 TO 29999	18	101.87	120.80	113.53	33.90	106.40	58.60	229.30	93.72 to 158.36	20,394	23,154
30000 TO 59999	20	94.33	100.19	98.85	12.39	101.35	76.33	143.40	92.76 to 102.40	42,539	42,050
60000 TO 99999	25	97.02	95.77	95.89	11.66	99.87	68.24	120.99	90.38 to 101.23	76,308	73,170
100000 TO 149999	7	85.75	84.99	85.13	9.57	99.83	63.25	98.34	63.25 to 98.34	126,428	107,631
150000 TO 249999	4	91.12	86.89	88.29	13.42	98.42	64.61	100.72	N/A	184,250	162,672
ALL	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Assessed Value:	4,530,420							
AVG. Adj. Sales Price:	61,140	COD:	24.74	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	58,082	PRD:	112.48	MIN Sales Ratio:	58.60			

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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	70.67	70.67	70.67			70.67	70.67	N/A	3,000	2,120
5000 TO 9999	2	60.41	60.41	60.32	3.00	100.16	58.60	62.22	N/A	9,500	5,730
Total \$											
1 TO 9999	3	62.22	63.83	61.73	6.47	103.41	58.60	70.67	N/A	7,333	4,526
10000 TO 29999	18	101.87	142.51	112.88	53.27	126.25	63.96	386.47	93.72 to 160.75	19,635	22,163
30000 TO 59999	29	94.31	99.61	93.57	16.65	106.45	68.24	173.78	88.39 to 101.59	49,072	45,917
60000 TO 99999	17	99.14	98.09	96.10	10.39	102.07	63.25	120.99	90.38 to 112.00	82,258	79,051
100000 TO 149999	9	94.96	92.98	91.00	10.67	102.17	64.61	119.41	84.94 to 101.23	127,000	115,565
150000 TO 249999	2	92.72	92.72	93.78	8.63	98.87	84.71	100.72	N/A	214,500	201,155
ALL											
	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	66.44	70.38	86.29	15.00	81.56	58.60	90.01	N/A	41,750	36,025
20	3	127.62	202.60	130.94	76.46	154.73	93.72	386.47	N/A	19,713	25,813
25	13	96.59	110.39	96.75	27.03	114.10	63.96	229.30	84.94 to 127.90	44,469	43,023
30	45	94.96	105.01	92.64	22.60	113.36	63.25	300.75	91.33 to 99.39	58,295	54,004
35	10	97.28	98.30	97.29	8.49	101.04	77.66	119.41	87.22 to 113.00	91,700	89,213
40	3	100.72	100.67	100.67	0.67	100.00	99.64	101.65	N/A	141,466	142,410
ALL											
	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	66.44	70.38	86.29	15.00	81.56	58.60	90.01	N/A	41,750	36,025
101	52	96.27	112.95	96.33	29.05	117.25	63.25	386.47	93.23 to 102.40	59,685	57,495
102	4	97.47	90.84	91.44	8.36	99.34	68.80	99.64	N/A	77,500	70,867
103	1	94.88	94.88	94.88			94.88	94.88	N/A	88,000	83,490
104	16	97.58	101.68	93.40	15.48	108.86	64.61	186.23	85.75 to 104.00	60,955	56,931
111	1	94.96	94.96	94.96			94.96	94.96	N/A	125,000	118,700
ALL											
	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	78	MEDIAN:	95	COV:	45.13	95% Median C.I.:	93.43 to 99.39	(!: Derived)
TOTAL Sales Price:	4,765,930	WGT. MEAN:	95	STD:	48.22	95% Wgt. Mean C.I.:	90.80 to 99.20	
TOTAL Adj.Sales Price:	4,768,930	MEAN:	107	AVG.ABS.DEV:	23.52	95% Mean C.I.:	96.16 to 117.56	
TOTAL Assessed Value:	4,530,420							
AVG. Adj. Sales Price:	61,140	COD:	24.74	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	58,082	PRD:	112.48	MIN Sales Ratio:	58.60			

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	4	66.44	70.38	86.29	15.00	81.56	58.60	90.01	N/A	41,750	36,025
15	2	113.65	113.65	107.53	12.54	105.68	99.39	127.90	N/A	52,500	56,455
20	2	178.14	178.14	158.46	28.72	112.42	126.98	229.30	N/A	16,250	25,750
25	5	99.74	159.75	93.60	79.29	170.67	68.80	386.47	N/A	26,606	24,904
30	23	101.23	120.43	107.58	28.09	111.95	63.96	300.75	93.72 to 120.56	55,186	59,368
35	27	93.84	94.03	89.84	11.80	104.67	63.25	140.48	85.40 to 97.53	69,279	62,238
40	15	95.00	90.82	88.25	10.67	102.92	64.61	104.52	82.88 to 101.65	79,436	70,099
ALL	78	95.04	106.86	95.00	24.74	112.48	58.60	386.47	93.43 to 99.39	61,140	58,082

**Johnson County 2009 Assessment Actions taken to address the
following property classes/subclasses:**

Residential: Johnson County reviewed Area 1 urban and rural parcels which included the assessor locations of Sterling and Cook. 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. During the review the additions or deletions of improvements were noted on the property record card. The County also adjusted the Eastridge Addition neighborhood in Tecumseh where the county reduced the economic depreciation. The statistics were reviewed for possible adjustments to all residential parcels. The County also completed their permit and pick-up work for the year.

2009 Assessment Survey for Johnson County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Lister/Appraiser/Assessor
2.	Valuation done by:
	Assessor/Appraiser
3.	Pickup work done by whom:
	Assessor/Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2008- Area 1 June 2004- Areas,2, and 3 June 2004- Tecumseh
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2008- Area 1 2004- Areas 2 and 3 2007- Tecumseh
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Replacement Cost new less Depreciation
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	Urban- 4 Suburban- 3 Rural- 3 Res. Ag- 3
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	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.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)

	Suburban as defined by Reg. is just for classification purposes.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes, both classes are appraised at the same time and by the same method.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
49	1	5	55

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	75	MEDIAN:	97	COV:	40.92	95% Median C.I.:	94.24 to 99.39	(! : Derived)
TOTAL Sales Price:	4,612,430	WGT. MEAN:	97	STD:	43.32	95% Wgt. Mean C.I.:	93.73 to 100.42	
TOTAL Adj.Sales Price:	4,615,430	MEAN:	106	AVG.ABS.DEV:	18.74	95% Mean C.I.:	96.05 to 115.66	
TOTAL Assessed Value:	4,480,550							
AVG. Adj. Sales Price:	61,539	COD:	19.40	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	59,740	PRD:	109.04	MIN Sales Ratio:	55.62			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/06 TO 09/30/06	12	103.12	125.61	104.10	37.68	120.67	58.60	386.47	88.15 to 125.75		69,373	72,215
10/01/06 TO 12/31/06	8	96.33	91.40	89.73	8.66	101.86	68.80	101.23	68.80 to 101.23		83,912	75,292
01/01/07 TO 03/31/07	8	98.30	98.52	99.09	5.74	99.43	83.00	114.64	83.00 to 114.64		51,012	50,547
04/01/07 TO 06/30/07	11	94.86	99.52	94.44	12.74	105.38	78.97	140.48	84.94 to 118.16		75,490	71,290
07/01/07 TO 09/30/07	9	97.02	103.24	99.28	11.94	103.99	82.74	171.67	90.51 to 99.97		39,277	38,993
10/01/07 TO 12/31/07	9	104.41	128.69	96.85	36.30	132.88	79.05	270.57	90.01 to 160.75		54,700	52,974
01/01/08 TO 03/31/08	5	94.60	104.82	101.92	11.23	102.85	93.94	143.40	N/A		62,480	63,678
04/01/08 TO 06/30/08	13	93.72	92.78	94.68	13.10	97.99	55.62	144.89	80.74 to 102.27		54,996	52,073
_____Study Years_____												
07/01/06 TO 06/30/07	39	98.34	105.68	96.91	18.76	109.05	58.60	386.47	93.43 to 101.59		70,314	68,141
07/01/07 TO 06/30/08	36	95.34	106.05	97.33	19.80	108.96	55.62	270.57	93.72 to 99.14		52,031	50,640
_____Calendar Yrs_____												
01/01/07 TO 12/31/07	37	97.44	107.31	96.74	17.61	110.92	78.97	270.57	94.81 to 101.59		56,332	54,494
_____ALL_____												
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39		61,539	59,740

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
ACREAGE 1	5	94.86	95.10	92.85	11.21	102.42	76.36	114.64	N/A		152,400	141,510
ACREAGE 2	3	90.01	91.13	89.94	5.00	101.33	84.94	98.45	N/A		124,666	112,126
ACREAGE 3	3	85.75	84.65	84.83	11.89	99.78	68.80	99.39	N/A		90,000	76,346
COOK - R	8	95.34	117.66	94.69	38.54	124.26	55.62	270.57	55.62 to 270.57		21,600	20,453
ELK CREEK - R	2	82.63	82.63	92.04	14.48	89.79	70.67	94.60	N/A		14,000	12,885
STERLING - R	11	96.42	97.82	99.25	8.25	98.56	78.97	125.75	88.15 to 105.41		63,294	62,820
STERLING - V	1	58.60	58.60	58.60			58.60	58.60	N/A		10,000	5,860
TECUMSEH - R	41	98.34	110.98	100.65	19.43	110.26	79.05	386.47	94.31 to 101.65		55,936	56,299
TECUMSEH - V	1	144.89	144.89	144.89			144.89	144.89	N/A		9,000	13,040
_____ALL_____												
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39		61,539	59,740

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	64	97.23	108.38	99.94	20.70	108.44	55.62	386.47	94.31 to 99.97		50,147	50,118
2	1	84.94	84.94	84.94			84.94	84.94	N/A		145,000	123,160
3	10	92.44	91.79	91.18	10.96	100.67	68.80	114.64	76.36 to 102.27		126,100	114,981
_____ALL_____												
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39		61,539	59,740

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	75	MEDIAN:	97	COV:	40.92	95% Median C.I.:	94.24 to 99.39	(! : Derived)
TOTAL Sales Price:	4,612,430	WGT. MEAN:	97	STD:	43.32	95% Wgt. Mean C.I.:	93.73 to 100.42	
TOTAL Adj.Sales Price:	4,615,430	MEAN:	106	AVG.ABS.DEV:	18.74	95% Mean C.I.:	96.05 to 115.66	
TOTAL Assessed Value:	4,480,550							
AVG. Adj. Sales Price:	61,539	COD:	19.40	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	59,740	PRD:	109.04	MIN Sales Ratio:	55.62			

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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	72	96.51	105.45	96.66	18.31	109.09	55.62	386.47	94.24 to 99.14	63,283	61,170
2	2	101.75	101.75	99.47	42.41	102.28	58.60	144.89	N/A	9,500	9,450
8	1	143.40	143.40	143.40			143.40	143.40	N/A	40,000	57,360
____ALL____	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	74	96.81	106.22	97.20	19.37	109.28	55.62	386.47	94.31 to 99.39	61,965	60,227
06											
07	1	78.97	78.97	78.97			78.97	78.97	N/A	30,000	23,690
____ALL____	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

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	17	94.86	93.76	95.18	10.07	98.51	58.60	125.75	87.37 to 102.27	88,367	84,106
49-0050	56	97.47	110.30	98.70	22.16	111.76	55.62	386.47	94.31 to 99.97	52,914	52,225
64-0023											
66-0027											
67-0069	2	84.10	84.10	84.09	18.19	100.00	68.80	99.39	N/A	75,000	63,070
74-0070											
NonValid School											
____ALL____	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	75	MEDIAN:	97	COV:	40.92	95% Median C.I.:	94.24 to 99.39	(! : Derived)
TOTAL Sales Price:	4,612,430	WGT. MEAN:	97	STD:	43.32	95% Wgt. Mean C.I.:	93.73 to 100.42	
TOTAL Adj.Sales Price:	4,615,430	MEAN:	106	AVG.ABS.DEV:	18.74	95% Mean C.I.:	96.05 to 115.66	
TOTAL Assessed Value:	4,480,550							
AVG. Adj. Sales Price:	61,539	COD:	19.40	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	59,740	PRD:	109.04	MIN Sales Ratio:	55.62			

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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	4	80.34	91.04	90.74	32.87	100.33	58.60	144.89	N/A	41,750	37,885
Prior TO 1860											
1860 TO 1899	8	93.19	112.98	87.97	30.03	128.43	76.36	270.57	76.36 to 270.57	63,880	56,192
1900 TO 1919	24	98.17	101.31	97.38	13.49	104.04	55.62	171.67	91.92 to 101.65	44,543	43,376
1920 TO 1939	10	101.33	136.53	104.92	45.53	130.12	68.80	386.47	93.72 to 153.20	45,253	47,482
1940 TO 1949	5	92.76	91.57	91.11	4.62	100.50	80.74	98.45	N/A	56,060	51,078
1950 TO 1959	5	97.44	110.76	104.44	16.38	106.06	93.94	140.48	N/A	45,401	47,416
1960 TO 1969	6	99.27	101.67	99.68	12.07	102.00	79.05	120.99	79.05 to 120.99	81,083	80,820
1970 TO 1979	8	94.55	92.51	94.22	6.09	98.17	78.97	105.41	78.97 to 105.41	103,937	97,935
1980 TO 1989	2	103.19	103.19	101.97	9.45	101.19	93.43	112.94	N/A	80,000	81,575
1990 TO 1994											
1995 TO 1999	1	102.27	102.27	102.27			102.27	102.27	N/A	243,000	248,510
2000 TO Present	2	101.96	101.96	101.91	0.72	100.04	101.23	102.69	N/A	93,750	95,545
ALL											
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

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	228.57	228.57	251.78	69.08	90.78	70.67	386.47	N/A	3,517	8,855
5000 TO 9999	2	207.73	207.73	191.47	30.25	108.49	144.89	270.57	N/A	7,150	13,690
Total \$											
1 TO 9999	4	207.73	218.15	211.35	53.13	103.22	70.67	386.47	N/A	5,333	11,272
10000 TO 29999	17	98.00	107.02	104.50	23.04	102.41	55.62	171.67	90.74 to 140.48	20,270	21,181
30000 TO 59999	19	94.34	98.56	98.38	9.47	100.18	78.97	143.40	91.10 to 99.97	41,831	41,153
60000 TO 99999	24	98.80	98.85	98.63	8.70	100.22	68.80	125.75	93.81 to 101.65	76,362	75,312
100000 TO 149999	7	90.01	90.12	89.96	6.57	100.18	79.05	98.34	79.05 to 98.34	126,428	113,737
150000 TO 249999	4	94.82	92.85	93.59	11.59	99.21	76.36	105.41	N/A	184,250	172,445
ALL											
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	75	MEDIAN:	97	COV:	40.92	95% Median C.I.:	94.24 to 99.39	(!/: Derived)
TOTAL Sales Price:	4,612,430	WGT. MEAN:	97	STD:	43.32	95% Wgt. Mean C.I.:	93.73 to 100.42	
TOTAL Adj.Sales Price:	4,615,430	MEAN:	106	AVG.ABS.DEV:	18.74	95% Mean C.I.:	96.05 to 115.66	
TOTAL Assessed Value:	4,480,550							
AVG. Adj. Sales Price:	61,539	COD:	19.40	MAX Sales Ratio:	386.47			
AVG. Assessed Value:	59,740	PRD:	109.04	MIN Sales Ratio:	55.62			

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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	70.67	70.67	70.67			70.67	70.67	N/A	3,000	2,120
5000 TO 9999	1	58.60	58.60	58.60			58.60	58.60	N/A	10,000	5,860
Total \$											
1 TO 9999	2	64.64	64.64	61.38	9.34	105.30	58.60	70.67	N/A	6,500	3,990
10000 TO 29999	20	97.30	125.16	101.54	39.95	123.27	55.62	386.47	91.10 to 118.16	20,246	20,558
30000 TO 59999	22	95.62	103.55	98.72	14.20	104.90	68.80	171.67	92.76 to 101.59	45,758	45,172
60000 TO 99999	20	99.27	100.20	99.18	8.76	101.02	79.05	125.75	93.81 to 102.69	79,340	78,691
100000 TO 149999	8	92.44	91.18	90.21	7.48	101.07	76.36	101.23	76.36 to 101.23	128,125	115,581
150000 TO 249999	3	102.27	98.35	98.30	5.88	100.06	87.37	105.41	N/A	193,000	189,710
ALL											
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	80.34	91.04	90.74	32.87	100.33	58.60	144.89	N/A	41,750	37,885
20	3	127.62	202.60	130.94	76.46	154.73	93.72	386.47	N/A	19,713	25,813
25	12	97.02	103.98	95.59	18.64	108.78	55.62	160.75	90.74 to 118.16	43,508	41,590
30	43	94.60	102.67	95.14	16.50	107.91	68.80	270.57	91.92 to 99.14	58,739	55,886
35	10	98.13	100.10	100.15	4.77	99.95	93.43	112.94	93.81 to 105.41	91,700	91,836
40	3	101.65	101.19	101.55	0.86	99.64	99.64	102.27	N/A	141,466	143,663
ALL											
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	80.34	91.04	90.74	32.87	100.33	58.60	144.89	N/A	41,750	37,885
101	49	97.44	112.42	99.83	24.03	112.61	55.62	386.47	94.24 to 101.59	60,206	60,106
102	4	97.47	90.84	91.44	8.36	99.34	68.80	99.64	N/A	77,500	70,867
103	1	94.88	94.88	94.88			94.88	94.88	N/A	88,000	83,490
104	16	97.51	94.57	92.10	6.53	102.67	76.36	104.41	88.15 to 101.65	60,955	56,142
111	1	94.86	94.86	94.86			94.86	94.86	N/A	125,000	118,570
ALL											
	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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TOTAL Assessed Value:	4,480,550							
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AVG. Assessed Value:	59,740	PRD:	109.04	MIN Sales Ratio:	55.62			

Printed: 03/19/2009 14:16:12

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	4	80.34	91.04	90.74	32.87	100.33	58.60	144.89	N/A	41,750	37,885
15	2	95.25	95.25	97.02	4.35	98.17	91.10	99.39	N/A	52,500	50,935
20	1	153.20	153.20	153.20			153.20	153.20	N/A	10,000	15,320
25	5	99.74	159.75	93.60	79.29	170.67	68.80	386.47	N/A	26,606	24,904
30	22	99.69	111.60	104.83	21.66	106.46	55.62	270.57	93.72 to 114.64	55,150	57,813
35	26	96.51	99.79	96.66	8.76	103.24	79.05	140.48	93.84 to 99.97	69,059	66,753
40	15	94.60	92.17	90.62	8.26	101.71	76.36	104.52	84.94 to 99.64	79,436	71,987
ALL	75	96.59	105.86	97.08	19.40	109.04	55.62	386.47	94.24 to 99.39	61,539	59,740

**2009 Correlation Section
for Johnson County**

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.

**2009 Correlation Section
for Johnson County**

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.

	Total Sales	Qualified Sales	Percent Used
2009	170	75	44.12
2008	194	120	61.86
2007	204	134	65.69
2006	192	149	77.60
2005	179	156	87.15

RESIDENTIAL: In review of the above table it is noted that the county has used fewer sales as compared to recent history. In review of the county assessment practices there is nothing to suggest excessive trimming but rather that the county has utilized all available arms length transactions.

2009 Correlation Section
for Johnson County

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.

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

**2009 Correlation Section
for Johnson County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	95	1.77	97	97
2008	97.53	-0.29	97	97.26
2007	98	-0.55	97	98
2006	98	-0.26	97	98
2005	96	5.31	101	98

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

2009 Correlation Section
for Johnson County

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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Johnson County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
2.11	2009	1.77
1.36	2008	-0.29
-0.58	2007	-0.55
1.11	2006	-0.26
6.27	2005	5.31

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. As shown in the table this has been a historical pattern in the residential class in the county.

2009 Correlation Section
for Johnson County

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.

**2009 Correlation Section
for Johnson County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97	97	106

RESIDENTIAL: The median and weighted mean are within the acceptable range. The mean is above the acceptable range by 6 points.

**2009 Correlation Section
for Johnson County**

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.

	COD	PRD
R&O Statistics	19.40	109.04
Difference	4.40	6.04

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

**2009 Correlation Section
for Johnson County**

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.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	78	75	-3
Median	95	97	2
Wgt. Mean	95	97	2
Mean	107	106	-1
COD	24.74	19.40	-5.34
PRD	112.48	109.04	-3.44
Minimum	58.60	55.62	-2.98
Maximum	386.47	386.47	0.00

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 and being removed from the qualified sales roster.

**2009 Correlation Section
for Johnson County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	75	75	0
Median	97	95	2
Wgt. Mean	97	94	3
Mean	106	107	-1
COD	19.40	31.14	-11.74
PRD	109.04	113.48	-4.44
Minimum	55.62	13.69	41.93
Maximum	386.47	405.36	-18.89

The table above is a direct comparison of the statistics generated using the 2009 assessed values reported by the assessor to the statistics generated using the assessed value for the year prior to the sale factored by the annual movement in the population.

In Johnson County the measures of central tendency are very similar suggesting the sales file is representative of the population.

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	97	COV:	32.62	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	103	STD:	28.54	95% Wgt. Mean C.I.:	96.55 to 108.70	
TOTAL Adj.Sales Price:	942,000	MEAN:	88	AVG.ABS.DEV:	18.31	95% Mean C.I.:	69.37 to 105.64	
TOTAL Assessed Value:	966,730							
AVG. Adj. Sales Price:	78,500	COD:	18.88	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,560	PRD:	85.26	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
____Qrtrs____											
07/01/05 TO 09/30/05	2	112.53	112.53	107.56	5.50	104.61	106.34	118.71	N/A	227,500	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	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
04/01/07 TO 06/30/07	1	96.33	96.33	96.33			96.33	96.33	N/A	30,000	28,900
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	97.61	97.61	97.61			97.61	97.61	N/A	30,500	29,770
____Study Years____											
07/01/05 TO 06/30/06	5	105.58	99.65	102.92	10.88	96.83	73.86	118.71	N/A	134,200	138,118
07/01/06 TO 06/30/07	6	92.77	75.69	102.44	27.27	73.89	30.00	105.39	30.00 to 105.39	40,083	41,061
07/01/07 TO 06/30/08	1	97.61	97.61	97.61			97.61	97.61	N/A	30,500	29,770
____Calendar Yrs____											
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
01/01/07 TO 12/31/07	3	32.00	52.78	88.65	69.09	59.54	30.00	96.33	N/A	11,333	10,046
____ALL____											
	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

ASSESSOR LOCATION

RANGE	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 - V	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
STERLING - C	2	108.16	108.16	110.19	9.75	98.16	97.61	118.71	N/A	37,750	41,595
TECUMSEH - C	6	98.79	96.16	102.29	8.27	94.01	73.86	106.34	73.86 to 106.34	141,333	144,566
____ALL____											
	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

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	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560
____ALL____											
	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	97	COV:	32.62	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	103	STD:	28.54	95% Wgt. Mean C.I.:	96.55 to 108.70	
TOTAL Adj.Sales Price:	942,000	MEAN:	88	AVG.ABS.DEV:	18.31	95% Mean C.I.:	69.37 to 105.64	
TOTAL Assessed Value:	966,730							
AVG. Adj. Sales Price:	78,500	COD:	18.88	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,560	PRD:	85.26	MIN Sales Ratio:	30.00			

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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	10	99.43	98.80	102.93	8.70	95.99	73.86	118.71	89.20 to 106.34	93,800	96,549
2	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
____ALL____	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

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	108.16	108.16	110.19	9.75	98.16	97.61	118.71	N/A	37,750	41,595
49-0050	10	95.05	83.37	101.97	20.63	81.76	30.00	106.34	32.00 to 105.58	86,650	88,354
64-0023											
66-0027											
67-0069											
74-0070											
NonValid School											
____ALL____	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

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	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
Prior TO 1860											
1860 TO 1899	2	100.86	100.86	104.10	4.49	96.89	96.33	105.39	N/A	105,000	109,300
1900 TO 1919	2	97.39	97.39	102.76	8.41	94.78	89.20	105.58	N/A	7,250	7,450
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	3	93.77	95.45	97.16	15.94	98.24	73.86	118.71	N/A	83,000	80,640
1960 TO 1969											
1970 TO 1979	1	97.61	97.61	97.61			97.61	97.61	N/A	30,500	29,770
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											
2000 TO Present											
____ALL____	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	97	COV:	32.62	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	103	STD:	28.54	95% Wgt. Mean C.I.:	96.55 to 108.70	
TOTAL Adj.Sales Price:	942,000	MEAN:	88	AVG.ABS.DEV:	18.31	95% Mean C.I.:	69.37 to 105.64	
TOTAL Assessed Value:	966,730							
AVG. Adj. Sales Price:	78,500	COD:	18.88	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,560	PRD:	85.26	MIN Sales Ratio:	30.00			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	32.00	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
Total \$											
1 TO 9999	3	32.00	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
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	97.61	104.22	106.25	7.64	98.09	96.33	118.71	N/A	35,166	37,363
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	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

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	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
Total \$											
1 TO 9999	3	32.00	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
10000 TO 29999	5	97.61	94.93	95.91	7.51	98.97	73.86	105.58	N/A	22,100	21,196
30000 TO 59999	1	118.71	118.71	118.71			118.71	118.71	N/A	45,000	53,420
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	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

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	62.89	68.62	97.41	59.82	70.44	30.00	118.71	N/A	59,750	58,205
10	2	81.53	81.53	76.18	9.41	107.02	73.86	89.20	N/A	8,250	6,285
15	1	106.34	106.34	106.34			106.34	106.34	N/A	410,000	436,000
20	5	101.25	101.23	103.20	3.36	98.10	96.33	105.58	N/A	55,300	57,068
ALL											
	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	12	MEDIAN:	97	COV:	32.62	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	103	STD:	28.54	95% Wgt. Mean C.I.:	96.55 to 108.70	
TOTAL Adj.Sales Price:	942,000	MEAN:	88	AVG.ABS.DEV:	18.31	95% Mean C.I.:	69.37 to 105.64	
TOTAL Assessed Value:	966,730							
AVG. Adj. Sales Price:	78,500	COD:	18.88	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,560	PRD:	85.26	MIN Sales Ratio:	30.00			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
344	2	103.32	103.32	104.90	2.00	98.49	101.25	105.39	N/A	102,000	107,000
353	1	96.33	96.33	96.33			96.33	96.33	N/A	30,000	28,900
384	1	105.58	105.58	105.58			105.58	105.58	N/A	12,000	12,670
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
479	1	73.86	73.86	73.86			73.86	73.86	N/A	14,000	10,340
528	1	118.71	118.71	118.71			118.71	118.71	N/A	45,000	53,420
532	1	97.61	97.61	97.61			97.61	97.61	N/A	30,500	29,770
ALL	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

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	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560
04											
ALL	12	96.97	87.50	102.63	18.88	85.26	30.00	118.71	73.86 to 105.58	78,500	80,560

Johnson County 2009 Assessment Actions taken to address the following property classes/subclasses:

Commercial: Johnson County reviewed the statistical analysis and completed permit and pickup work for the class.

2009 Assessment Survey for Johnson County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Appraiser
2.	Valuation done by:
	Appraiser with Assessor review
3.	Pickup work done by whom:
	Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2007
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2007
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2007
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	RCN Less depreciation
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	5
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By town.
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	No, there is not enough market activity to establish a common value for subclasses.
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<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:

Permits	Information Statements	Other	Total
0	0	3	3

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	95	COV:	32.63	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	102	STD:	28.42	95% Wgt. Mean C.I.:	96.29 to 108.64	
TOTAL Adj.Sales Price:	942,000	MEAN:	87	AVG.ABS.DEV:	18.51	95% Mean C.I.:	69.04 to 105.15	
TOTAL Assessed Value:	965,220							
AVG. Adj. Sales Price:	78,500	COD:	19.47	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,435	PRD:	85.00	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	2	112.53	112.53	107.56	5.50	104.61	106.34	118.71	N/A	227,500	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	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
04/01/07 TO 06/30/07	1	96.33	96.33	96.33			96.33	96.33	N/A	30,000	28,900
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	92.66	92.66	92.66			92.66	92.66	N/A	30,500	28,260
<u>Study Years</u>											
07/01/05 TO 06/30/06	5	105.58	99.65	102.92	10.88	96.83	73.86	118.71	N/A	134,200	138,118
07/01/06 TO 06/30/07	6	92.77	75.69	102.44	27.27	73.89	30.00	105.39	30.00 to 105.39	40,083	41,061
07/01/07 TO 06/30/08	1	92.66	92.66	92.66			92.66	92.66	N/A	30,500	28,260
<u>Calendar Yrs</u>											
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
01/01/07 TO 12/31/07	3	32.00	52.78	88.65	69.09	59.54	30.00	96.33	N/A	11,333	10,046
<u>ALL</u>											
	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

ASSESSOR LOCATION

RANGE	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 - V	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
STERLING - C	2	105.69	105.69	108.19	12.32	97.69	92.66	118.71	N/A	37,750	40,840
TECUMSEH - C	6	98.79	96.16	102.29	8.27	94.01	73.86	106.34	73.86 to 106.34	141,333	144,566
<u>ALL</u>											
	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

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	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435
<u>ALL</u>											
	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	95	COV:	32.63	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	102	STD:	28.42	95% Wgt. Mean C.I.:	96.29 to 108.64	
TOTAL Adj.Sales Price:	942,000	MEAN:	87	AVG.ABS.DEV:	18.51	95% Mean C.I.:	69.04 to 105.15	
TOTAL Assessed Value:	965,220							
AVG. Adj. Sales Price:	78,500	COD:	19.47	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,435	PRD:	85.00	MIN Sales Ratio:	30.00			

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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	10	98.79	98.31	102.77	9.26	95.66	73.86	118.71	89.20 to 106.34	93,800	96,398
2	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
____ALL____											
	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

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	105.69	105.69	108.19	12.32	97.69	92.66	118.71	N/A	37,750	40,840
49-0050	10	95.05	83.37	101.97	20.63	81.76	30.00	106.34	32.00 to 105.58	86,650	88,354
64-0023											
66-0027											
67-0069											
74-0070											
NonValid School											
____ALL____											
	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

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	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
Prior TO 1860											
1860 TO 1899	2	100.86	100.86	104.10	4.49	96.89	96.33	105.39	N/A	105,000	109,300
1900 TO 1919	2	97.39	97.39	102.76	8.41	94.78	89.20	105.58	N/A	7,250	7,450
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	3	93.77	95.45	97.16	15.94	98.24	73.86	118.71	N/A	83,000	80,640
1960 TO 1969											
1970 TO 1979	1	92.66	92.66	92.66			92.66	92.66	N/A	30,500	28,260
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											
2000 TO Present											
____ALL____											
	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

PAD 2009 R&O Statistics

Base Stat

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Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	95	COV:	32.63	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	102	STD:	28.42	95% Wgt. Mean C.I.:	96.29 to 108.64	
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TOTAL Assessed Value:	965,220							
AVG. Adj. Sales Price:	78,500	COD:	19.47	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,435	PRD:	85.00	MIN Sales Ratio:	30.00			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	32.00	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
Total \$											
1 TO 9999	3	32.00	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
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	96.33	102.57	104.82	9.01	97.85	92.66	118.71	N/A	35,166	36,860
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	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

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	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
Total \$											
1 TO 9999	3	32.00	50.40	53.38	61.67	94.41	30.00	89.20	N/A	2,166	1,156
10000 TO 29999	5	96.33	93.94	94.54	8.37	99.36	73.86	105.58	N/A	22,100	20,894
30000 TO 59999	1	118.71	118.71	118.71			118.71	118.71	N/A	45,000	53,420
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	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

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	62.89	68.62	97.41	59.82	70.44	30.00	118.71	N/A	59,750	58,205
10	2	81.53	81.53	76.18	9.41	107.02	73.86	89.20	N/A	8,250	6,285
15	1	106.34	106.34	106.34			106.34	106.34	N/A	410,000	436,000
20	5	101.25	100.24	102.65	4.34	97.65	92.66	105.58	N/A	55,300	56,766
ALL											
	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

PAD 2009 R&O Statistics

Base Stat

PAGE: 4 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	12	MEDIAN:	95	COV:	32.63	95% Median C.I.:	73.86 to 105.58	(! : Derived)
TOTAL Sales Price:	1,062,000	WGT. MEAN:	102	STD:	28.42	95% Wgt. Mean C.I.:	96.29 to 108.64	
TOTAL Adj.Sales Price:	942,000	MEAN:	87	AVG.ABS.DEV:	18.51	95% Mean C.I.:	69.04 to 105.15	
TOTAL Assessed Value:	965,220							
AVG. Adj. Sales Price:	78,500	COD:	19.47	MAX Sales Ratio:	118.71			
AVG. Assessed Value:	80,435	PRD:	85.00	MIN Sales Ratio:	30.00			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	31.00	31.00	31.00	3.23	100.00	30.00	32.00	N/A	2,000	620
344	2	103.32	103.32	104.90	2.00	98.49	101.25	105.39	N/A	102,000	107,000
353	1	96.33	96.33	96.33			96.33	96.33	N/A	30,000	28,900
384	1	105.58	105.58	105.58			105.58	105.58	N/A	12,000	12,670
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
479	1	73.86	73.86	73.86			73.86	73.86	N/A	14,000	10,340
528	1	118.71	118.71	118.71			118.71	118.71	N/A	45,000	53,420
532	1	92.66	92.66	92.66			92.66	92.66	N/A	30,500	28,260
ALL	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

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	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435
04											
ALL	12	95.05	87.09	102.46	19.47	85.00	30.00	118.71	73.86 to 105.58	78,500	80,435

**2009 Correlation Section
for Johnson County**

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.

**2009 Correlation Section
for Johnson County**

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.

	Total Sales	Qualified Sales	Percent Used
2009	35	12	34.29
2008	33	12	36.36
2007	38	18	47.37
2006	36	18	50.00
2005	46	24	52.17

COMMERCIAL: This table indicates that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arms length sales.

2009 Correlation Section
for Johnson County

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.

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

**2009 Correlation Section
for Johnson County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	97	-0.45	97	95
2008	96.25	2.92	99	98.98
2007	93	-0.56	93	94
2006	100	2.42	102	99
2005	100	1.97	102	100

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

2009 Correlation Section
for Johnson County

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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Johnson County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
-5.1	2009	-0.45
7.09	2008	2.92
17.09	2007	-0.56
1.29	2006	2.42
11.16	2005	1.97

COMMERCIAL: There is an approximate 5 point difference between the percent change in the sales file and the change in the assessed base. In reviewing the sales file one sale had a use change where the assessed value was decreased by \$1,510 which accounts for the change in the sales file. The percent change in the base is consistent with the assessment actions for the class.

2009 Correlation Section
for Johnson County

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.

**2009 Correlation Section
for Johnson County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95	102	87

COMMERCIAL:Of the three measures of central tendency only the median is in the acceptable range.

**2009 Correlation Section
for Johnson County**

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.

	COD	PRD
R&O Statistics	19.47	85.00
Difference	0.00	-13.00

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.

**2009 Correlation Section
for Johnson County**

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.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	12	12	0
Median	97	95	-2
Wgt. Mean	103	102	-1
Mean	88	87	-1
COD	18.88	19.47	0.59
PRD	85.26	85.00	-0.26
Minimum	30.00	30.00	0.00
Maximum	118.71	118.71	0.00

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.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	83	MEDIAN:	69	COV:	21.72	95% Median C.I.:	63.61 to 70.99	(!: Derived)
(AgLand) TOTAL Sales Price:	13,256,430	WGT. MEAN:	66	STD:	14.71	95% Wgt. Mean C.I.:	62.49 to 69.66	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,287,430	MEAN:	68	AVG.ABS.DEV:	10.96	95% Mean C.I.:	64.59 to 70.92	
(AgLand) TOTAL Assessed Value:	8,779,540							
AVG. Adj. Sales Price:	160,089	COD:	15.79	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	105,777	PRD:	102.55	MIN Sales Ratio:	39.78			

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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	5	69.28	64.91	66.44	12.73	97.70	42.77	80.25	N/A	125,720	83,528
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	9	70.03	68.50	66.07	7.22	103.67	52.96	77.10	63.61 to 73.46	159,121	105,137
04/01/06 TO 06/30/06	6	64.75	63.80	64.42	14.45	99.03	50.64	78.68	50.64 to 78.68	167,102	107,653
07/01/06 TO 09/30/06	4	62.40	68.08	73.81	26.99	92.23	45.05	102.45	N/A	164,800	121,645
10/01/06 TO 12/31/06	22	70.63	71.53	73.01	11.24	97.97	53.18	91.28	62.19 to 78.99	162,086	118,343
01/01/07 TO 03/31/07	5	71.18	66.31	67.10	8.05	98.83	50.72	72.69	N/A	181,773	121,966
04/01/07 TO 06/30/07	7	59.65	65.40	65.87	24.63	99.28	46.24	95.18	46.24 to 95.18	147,272	97,005
07/01/07 TO 09/30/07	3	53.44	55.71	51.56	21.29	108.04	39.78	73.91	N/A	115,074	59,336
10/01/07 TO 12/31/07	3	62.31	64.26	63.13	5.34	101.79	60.24	70.22	N/A	138,350	87,336
01/01/08 TO 03/31/08	10	58.49	60.50	53.34	19.58	113.43	43.74	96.60	46.13 to 75.56	217,864	116,212
04/01/08 TO 06/30/08	2	67.03	67.03	69.33	18.63	96.67	54.54	79.51	N/A	135,000	93,600
<u>Study Years</u>											
07/01/05 TO 06/30/06	27	69.50	69.99	66.72	14.22	104.90	42.77	131.22	63.61 to 73.46	144,949	96,710
07/01/06 TO 06/30/07	38	70.45	69.35	71.03	14.61	97.63	45.05	102.45	62.19 to 75.52	162,233	115,237
07/01/07 TO 06/30/08	18	60.24	61.06	55.76	17.76	109.49	39.78	96.60	51.13 to 70.22	178,273	99,407
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	41	70.23	69.40	70.31	12.33	98.71	45.05	102.45	64.40 to 73.46	162,434	114,202
01/01/07 TO 12/31/07	18	63.73	63.85	64.03	17.58	99.71	39.78	95.18	53.44 to 72.69	150,002	96,049
<u>ALL</u>											
	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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AVG. Assessed Value:	105,777	PRD:	102.55	MIN Sales Ratio:	39.78			

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GEO CODE / TOWNSHIP #										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
3933	6	51.50	52.87	54.89	17.82	96.32	39.78	67.38	39.78 to 67.38	205,454	112,768
3935	5	72.86	74.76	77.98	9.41	95.86	62.14	91.28	N/A	197,585	154,086
3937	5	77.11	80.48	77.15	11.10	104.30	65.15	96.60	N/A	147,408	113,732
3939	4	68.88	79.90	70.15	34.10	113.91	50.64	131.22	N/A	74,651	52,365
3961	1	73.36	73.36	73.36			73.36	73.36	N/A	148,206	108,730
3963	6	66.65	69.90	71.59	17.91	97.65	52.96	102.45	52.96 to 102.45	157,543	112,786
3965	13	70.03	65.64	63.60	12.83	103.22	46.13	82.30	53.18 to 75.34	161,742	102,863
3967	17	70.23	69.90	67.65	13.69	103.32	43.74	95.18	63.61 to 80.20	186,882	126,421
4169	10	66.05	64.75	60.40	15.71	107.20	47.50	80.25	50.72 to 79.51	176,766	106,774
4171	7	60.24	63.90	61.78	15.40	103.43	47.05	78.68	47.05 to 78.68	122,471	75,660
4173	6	65.54	64.49	66.66	14.70	96.74	42.77	78.97	42.77 to 78.97	116,175	77,446
4175	3	69.59	64.95	65.62	8.81	98.98	53.44	71.83	N/A	112,000	73,496
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	20	69.28	70.65	68.33	21.53	103.39	39.78	131.22	61.99 to 76.33	162,814	111,258
2	37	70.23	68.50	67.03	13.67	102.19	43.74	102.45	63.86 to 72.69	172,246	115,455
3	26	66.05	64.49	62.40	14.81	103.35	42.77	80.25	56.30 to 71.83	140,692	87,789
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	8,779,540							
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AVG. Assessed Value:	105,777	PRD:	102.55	MIN Sales Ratio:	39.78			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
34-0034	1	43.74	43.74	43.74			43.74	43.74	N/A	396,806	173,580
49-0033	28	67.65	66.54	66.17	15.59	100.56	39.78	95.18	61.99 to 72.69	192,026	127,070
49-0050	37	69.50	69.15	68.95	16.60	100.29	42.77	131.22	61.58 to 72.08	141,302	97,434
64-0023	1	53.44	53.44	53.44			53.44	53.44	N/A	108,000	57,710
66-0027											
67-0069	15	73.46	69.03	63.49	12.34	108.73	47.50	80.25	56.30 to 78.85	142,246	90,306
74-0070	1	69.59	69.59	69.59			69.59	69.59	N/A	44,000	30,620
NonValid School											
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
30.01 TO 50.00	8	64.91	69.71	66.21	26.10	105.28	42.77	131.22	42.77 to 131.22	53,449	35,388
50.01 TO 100.00	38	69.83	66.30	63.89	15.52	103.78	39.78	96.60	59.50 to 73.46	117,194	74,870
100.01 TO 180.00	28	68.44	67.80	65.98	12.49	102.77	46.13	95.18	62.31 to 72.86	195,579	129,037
180.01 TO 330.00	8	69.02	70.88	67.65	20.14	104.77	43.74	102.45	43.74 to 102.45	315,222	213,233
330.01 TO 650.00	1	81.39	81.39	81.39			81.39	81.39	N/A	408,445	332,440
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

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	8	67.37	62.93	58.62	14.41	107.34	47.05	77.10	47.05 to 77.10	174,337	102,202
DRY-N/A	22	70.98	73.60	71.18	17.58	103.40	50.72	131.22	62.19 to 80.25	171,324	121,950
GRASS	37	67.91	66.73	67.88	14.21	98.31	42.77	95.18	60.23 to 70.48	137,037	93,018
GRASS-N/A	12	74.35	66.34	61.70	16.32	107.51	39.78	87.44	45.05 to 77.17	156,684	96,680
IRRGTD	1	61.99	61.99	61.99			61.99	61.99	N/A	293,000	181,620
IRRGTD-N/A	3	63.61	58.05	56.31	9.57	103.08	46.13	64.40	N/A	293,333	165,180
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	105,777	PRD:	102.55	MIN Sales Ratio:	39.78			

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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	21	65.26	66.53	64.29	17.53	103.48	47.05	96.60	53.18 to 77.10	174,370	112,099
DRY-N/A	9	71.18	80.62	76.33	16.57	105.63	63.86	131.22	69.28 to 102.45	166,895	127,383
GRASS	40	68.67	66.92	66.65	14.89	100.40	42.77	95.18	60.23 to 72.08	142,267	94,824
GRASS-N/A	9	73.36	65.39	64.20	14.98	101.85	39.78	78.97	45.05 to 77.17	139,989	89,875
IRRGTD	3	61.99	57.24	56.60	9.40	101.14	46.13	63.61	N/A	334,333	189,226
IRRGTD-N/A	1	64.40	64.40	64.40			64.40	64.40	N/A	170,000	109,480
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

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	30	70.51	70.76	67.79	16.77	104.37	47.05	131.22	63.86 to 72.86	172,128	116,684
GRASS	48	69.47	67.20	66.84	14.46	100.54	42.77	95.18	60.24 to 73.46	141,445	94,535
GRASS-N/A	1	39.78	39.78	39.78			39.78	39.78	N/A	161,224	64,130
IRRGTD	4	62.80	59.03	57.73	7.92	102.26	46.13	64.40	N/A	293,250	169,290
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

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 \$											
30000 TO 59999	5	69.59	75.87	72.09	29.83	105.24	42.77	131.22	N/A	46,519	33,538
60000 TO 99999	18	73.69	73.88	74.24	9.13	99.53	50.64	96.60	70.23 to 78.68	78,632	58,373
100000 TO 149999	20	62.25	66.28	66.59	16.92	99.55	47.05	95.18	54.54 to 75.34	123,923	82,516
150000 TO 249999	29	65.15	64.96	65.49	14.98	99.19	39.78	102.45	59.65 to 71.18	187,517	122,807
250000 TO 499999	11	63.61	64.10	63.11	18.48	101.58	43.74	91.28	46.13 to 81.39	338,452	213,580
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

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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 \$											
Total \$											
10000 TO 29999	2	51.50	51.50	50.30	16.95	102.39	42.77	60.23	N/A	51,025	25,665
30000 TO 59999	16	69.91	69.44	65.48	17.68	106.04	47.05	131.22	54.54 to 73.91	76,181	49,886
60000 TO 99999	27	70.22	66.25	63.43	17.19	104.44	39.78	96.60	54.35 to 77.11	117,946	74,818
100000 TO 149999	22	69.77	69.38	68.06	11.27	101.94	52.96	95.18	61.58 to 76.33	179,103	121,894
150000 TO 249999	14	66.59	65.87	63.27	14.80	104.10	43.74	102.45	47.50 to 72.86	293,481	185,690
250000 TO 499999	2	86.34	86.34	85.77	5.73	100.66	81.39	91.28	N/A	366,447	314,295
ALL	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99	160,089	105,777

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	95	MEDIAN:	68	COV:	22.48	95% Median C.I.:	62.19 to 70.48	(!: Derived)
TOTAL Sales Price:	16,294,388	WGT. MEAN:	66	STD:	15.09	95% Wgt. Mean C.I.:	62.17 to 69.10	(!: land+NAT=0)
TOTAL Adj.Sales Price:	16,325,388	MEAN:	67	AVG.ABS.DEV:	11.49	95% Mean C.I.:	64.11 to 70.18	
TOTAL Assessed Value:	10,714,760							
AVG. Adj. Sales Price:	171,846	COD:	16.92	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	112,786	PRD:	102.30	MIN Sales Ratio:	36.79			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	5	69.28	64.91	66.44	12.73	97.70	42.77	80.25	N/A	125,720	83,528
10/01/05 TO 12/31/05	9	70.99	75.84	67.87	21.57	111.75	55.43	131.22	56.30 to 87.44	132,936	90,217
01/01/06 TO 03/31/06	9	70.03	68.50	66.07	7.22	103.67	52.96	77.10	63.61 to 73.46	159,121	105,137
04/01/06 TO 06/30/06	6	64.75	63.80	64.42	14.45	99.03	50.64	78.68	50.64 to 78.68	167,102	107,653
07/01/06 TO 09/30/06	4	62.40	68.08	73.81	26.99	92.23	45.05	102.45	N/A	164,800	121,645
10/01/06 TO 12/31/06	24	73.06	73.31	75.54	12.47	97.04	53.18	102.51	68.76 to 80.20	165,879	125,308
01/01/07 TO 03/31/07	8	68.17	64.38	64.17	12.47	100.32	46.38	75.81	46.38 to 75.81	241,478	154,951
04/01/07 TO 06/30/07	9	59.16	63.01	62.34	21.09	101.08	46.24	95.18	47.05 to 78.97	180,334	112,421
07/01/07 TO 09/30/07	3	53.44	55.71	51.56	21.29	108.04	39.78	73.91	N/A	115,074	59,336
10/01/07 TO 12/31/07	4	61.28	57.39	54.27	14.48	105.75	36.79	70.22	N/A	159,070	86,325
01/01/08 TO 03/31/08	10	58.49	60.50	53.34	19.58	113.43	43.74	96.60	46.13 to 75.56	217,864	116,212
04/01/08 TO 06/30/08	4	61.42	64.22	65.06	15.09	98.71	54.54	79.51	N/A	177,590	115,545
<u>Study Years</u>											
07/01/05 TO 06/30/06	29	69.43	69.19	66.24	14.36	104.44	42.77	131.22	62.82 to 73.36	146,887	97,302
07/01/06 TO 06/30/07	45	70.42	69.19	70.11	15.97	98.70	45.05	102.51	61.99 to 75.52	182,114	127,675
07/01/07 TO 06/30/08	21	60.23	59.93	55.49	18.03	108.02	36.79	96.60	51.13 to 67.47	184,310	102,267
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	43	70.42	70.49	71.89	13.21	98.05	45.05	102.51	67.38 to 75.34	164,535	118,282
01/01/07 TO 12/31/07	24	60.74	61.62	61.17	18.58	100.74	36.79	95.18	50.72 to 71.83	189,014	115,612
<u>ALL</u>											
	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	95	MEDIAN:	68	COV:	22.48	95% Median C.I.:	62.19 to 70.48	(!: Derived)
TOTAL Sales Price:	16,294,388	WGT. MEAN:	66	STD:	15.09	95% Wgt. Mean C.I.:	62.17 to 69.10	(!: land+NAT=0)
TOTAL Adj.Sales Price:	16,325,388	MEAN:	67	AVG.ABS.DEV:	11.49	95% Mean C.I.:	64.11 to 70.18	
TOTAL Assessed Value:	10,714,760							
AVG. Adj. Sales Price:	171,846	COD:	16.92	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	112,786	PRD:	102.30	MIN Sales Ratio:	36.79			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
3933	8	56.09	54.23	56.75	13.56	95.57	39.78	67.38	39.78 to 67.38		210,827	119,635
3935	5	72.86	74.76	77.98	9.41	95.86	62.14	91.28	N/A		197,585	154,086
3937	5	77.11	80.48	77.15	11.10	104.30	65.15	96.60	N/A		147,408	113,732
3939	4	68.88	79.90	70.15	34.10	113.91	50.64	131.22	N/A		74,651	52,365
3961	4	52.77	53.92	52.74	23.38	102.25	36.79	73.36	N/A		269,746	142,260
3963	6	66.65	69.90	71.59	17.91	97.65	52.96	102.45	52.96 to 102.45		157,543	112,786
3965	14	70.22	66.37	65.40	12.47	101.49	46.13	82.30	53.18 to 75.81		171,103	111,896
3967	18	70.51	70.63	68.32	13.89	103.38	43.74	95.18	63.86 to 80.20		183,918	125,661
4169	12	68.38	68.13	66.44	16.92	102.53	47.50	102.51	54.54 to 79.51		191,585	127,294
4171	9	59.65	61.43	58.81	14.77	104.46	47.05	78.68	50.20 to 77.10		143,676	84,492
4173	6	65.54	64.49	66.66	14.70	96.74	42.77	78.97	42.77 to 78.97		116,175	77,446
4175	4	65.44	64.04	64.16	10.20	99.80	53.44	71.83	N/A		148,952	95,570
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48		171,846	112,786

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	22	66.27	69.53	67.53	21.71	102.95	39.78	131.22	56.75 to 76.33		168,645	113,892
2	42	70.13	67.52	65.64	15.01	102.86	36.79	102.45	63.61 to 72.69		184,052	120,814
3	31	62.82	64.95	64.17	16.44	101.21	42.77	102.51	56.30 to 70.22		157,579	101,126
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48		171,846	112,786

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	12	60.20	62.90	63.70	20.50	98.74	36.79	102.51	50.20 to 75.81		253,163	161,268
2	83	69.43	67.76	66.07	15.79	102.55	39.78	131.22	63.61 to 70.99		160,089	105,777
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48		171,846	112,786

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	95	MEDIAN:	68	COV:	22.48	95% Median C.I.:	62.19 to 70.48	(!: Derived)
TOTAL Sales Price:	16,294,388	WGT. MEAN:	66	STD:	15.09	95% Wgt. Mean C.I.:	62.17 to 69.10	(!: land+NAT=0)
TOTAL Adj.Sales Price:	16,325,388	MEAN:	67	AVG.ABS.DEV:	11.49	95% Mean C.I.:	64.11 to 70.18	
TOTAL Assessed Value:	10,714,760							
AVG. Adj. Sales Price:	171,846	COD:	16.92	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	112,786	PRD:	102.30	MIN Sales Ratio:	36.79			

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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	2	55.61	55.61	52.94	21.34	105.04	43.74	67.47	N/A	323,253	171,125
49-0033	30	66.32	65.99	65.83	15.75	100.25	39.78	95.18	61.24 to 70.78	194,354	127,947
49-0050	44	63.99	66.90	65.58	18.89	102.01	36.79	131.22	59.65 to 71.83	162,439	106,529
64-0023	1	53.44	53.44	53.44			53.44	53.44	N/A	108,000	57,710
66-0027											
67-0069	17	75.52	71.83	68.99	13.45	104.11	47.50	102.51	56.30 to 79.51	149,934	103,437
74-0070	1	69.59	69.59	69.59			69.59	69.59	N/A	44,000	30,620
NonValid School											
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	9	60.23	68.12	64.58	25.89	105.48	42.77	131.22	50.64 to 75.56	57,099	36,876
50.01 TO 100.00	39	69.43	65.55	62.64	16.41	104.63	36.79	96.60	58.64 to 73.46	119,862	75,086
100.01 TO 180.00	35	63.86	66.15	64.03	14.23	103.31	46.13	95.18	61.24 to 71.83	210,928	135,059
180.01 TO 330.00	10	69.02	71.03	68.66	17.32	103.45	43.74	102.45	47.50 to 91.28	306,426	210,386
330.01 TO 650.00	2	91.95	91.95	90.36	11.48	101.76	81.39	102.51	N/A	345,052	311,780
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	10	63.20	62.38	59.62	13.86	104.63	47.05	77.10	47.50 to 72.86	210,926	125,756
DRY-N/A	28	69.76	70.42	68.15	20.94	103.34	36.79	131.22	61.28 to 73.91	186,637	127,184
GRASS	40	68.67	67.09	68.40	14.29	98.08	42.77	95.18	60.23 to 72.08	142,184	97,251
GRASS-N/A	13	73.36	66.42	62.39	15.88	106.47	39.78	87.44	45.05 to 77.17	163,839	102,217
IRRGTD	1	61.99	61.99	61.99			61.99	61.99	N/A	293,000	181,620
IRRGTD-N/A	3	63.61	58.05	56.31	9.57	103.08	46.13	64.40	N/A	293,333	165,180
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	95	MEDIAN:	68	COV:	22.48	95% Median C.I.:	62.19 to 70.48	(!: Derived)
TOTAL Sales Price:	16,294,388	WGT. MEAN:	66	STD:	15.09	95% Wgt. Mean C.I.:	62.17 to 69.10	(!: land+NAT=0)
TOTAL Adj.Sales Price:	16,325,388	MEAN:	67	AVG.ABS.DEV:	11.49	95% Mean C.I.:	64.11 to 70.18	
TOTAL Assessed Value:	10,714,760							
AVG. Adj. Sales Price:	171,846	COD:	16.92	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	112,786	PRD:	102.30	MIN Sales Ratio:	36.79			

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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	63.67	66.59	65.30	18.51	101.98	47.05	102.51	54.35 to 72.86	198,574	129,670
DRY-N/A	12	70.51	72.02	66.63	21.31	108.09	36.79	131.22	55.43 to 73.91	181,014	120,607
GRASS	43	69.43	67.23	67.24	14.85	99.99	42.77	95.18	60.23 to 73.46	146,689	98,635
GRASS-N/A	10	71.06	65.60	64.76	14.75	101.30	39.78	78.97	45.05 to 77.17	150,960	97,755
IRRGTD	3	61.99	57.24	56.60	9.40	101.14	46.13	63.61	N/A	334,333	189,226
IRRGTD-N/A	1	64.40	64.40	64.40			64.40	64.40	N/A	170,000	109,480
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

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	38	67.27	68.31	65.69	19.75	103.98	36.79	131.22	61.24 to 71.83	193,029	126,808
GRASS	52	69.47	67.45	67.33	14.35	100.17	42.77	95.18	62.14 to 73.46	147,231	99,129
GRASS-N/A	1	39.78	39.78	39.78			39.78	39.78	N/A	161,224	64,130
IRRGTD	4	62.80	59.03	57.73	7.92	102.26	46.13	64.40	N/A	293,250	169,290
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

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 \$											
30000 TO 59999	5	69.59	75.87	72.09	29.83	105.24	42.77	131.22	N/A	46,519	33,538
60000 TO 99999	19	73.46	72.91	73.22	9.97	99.58	50.64	96.60	70.22 to 78.68	79,036	57,868
100000 TO 149999	21	62.31	67.09	67.50	17.69	99.39	47.05	95.18	54.54 to 77.11	124,380	83,955
150000 TO 249999	32	64.13	63.32	63.58	16.30	99.58	36.79	102.45	55.37 to 70.78	190,469	121,109
250000 TO 499999	18	62.80	65.50	64.73	18.63	101.18	43.74	102.51	56.75 to 75.81	326,893	211,611
ALL	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	95	MEDIAN:	68	COV:	22.48	95% Median C.I.:	62.19 to 70.48	(! : Derived)
TOTAL Sales Price:	16,294,388	WGT. MEAN:	66	STD:	15.09	95% Wgt. Mean C.I.:	62.17 to 69.10	(! : land+NAT=0)
TOTAL Adj.Sales Price:	16,325,388	MEAN:	67	AVG.ABS.DEV:	11.49	95% Mean C.I.:	64.11 to 70.18	
TOTAL Assessed Value:	10,714,760							
AVG. Adj. Sales Price:	171,846	COD:	16.92	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	112,786	PRD:	102.30	MIN Sales Ratio:	36.79			

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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 \$_____	_____										
_____Total \$_____	_____										
10000 TO 29999	2	51.50	51.50	50.30	16.95	102.39	42.77	60.23	N/A	51,025	25,665
30000 TO 59999	17	69.59	68.62	64.89	17.91	105.74	47.05	131.22	54.54 to 73.91	76,776	49,821
60000 TO 99999	28	66.27	65.20	61.76	19.36	105.57	36.79	96.60	54.35 to 77.10	121,635	75,120
100000 TO 149999	25	69.50	68.60	67.08	12.66	102.27	50.20	95.18	61.58 to 73.36	180,383	121,008
150000 TO 249999	20	64.56	64.67	62.93	14.23	102.78	43.74	102.45	61.24 to 69.28	299,409	188,408
250000 TO 499999	3	91.28	91.73	90.65	7.71	101.19	81.39	102.51	N/A	338,185	306,570
_____ALL_____	_____										
	95	67.91	67.14	65.63	16.92	102.30	36.79	131.22	62.19 to 70.48	171,846	112,786

**Johnson County 2009 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.

2009 Assessment Survey for Johnson County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor and Appraiser.
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No. The county uses the current regulations in the Assessor's Manual for definitions. They are following regulations and statutes when determining these definitions.
a.	How is agricultural land defined in this county?
	The county uses the Assessor's Manual definitions and according to statutes to define agricultural land.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	We do not use the Income approach.
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	1986
8.	What date was the last countywide land use study completed?
	It was originally completed in 1994 and is ongoing. A partial update was completed in 2003 but the county is using FSA maps and the office continues review and update.
a.	By what method? (Physical inspection, FSA maps, etc.)
	FSA aerial maps and physical inspections.
b.	By whom?
	Assessor and Deputy Assessor
c.	What proportion is complete / implemented at this time?
	100% complete
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	Three market areas
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	The market areas are defined by township. Area 1-Twp.6; Area 2- Twp.5; Area 3-Twp.4
11.	In the assessor's opinion, are there any other class or subclass groupings, other LCG groupings, that are more appropriate for valuation?than

	No
a.	If yes, list.
12.	In your opinion, what is the level of value of these groupings?
	NA
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
18	2	2	22

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	71	COV:	20.81	95% Median C.I.:	68.06 to 72.93	(! : Derived)
(AgLand) TOTAL Sales Price:	12,442,230	WGT. MEAN:	68	STD:	14.54	95% Wgt. Mean C.I.:	64.29 to 71.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,473,230	MEAN:	70	AVG.ABS.DEV:	10.71	95% Mean C.I.:	66.65 to 73.06	
(AgLand) TOTAL Assessed Value:	8,448,940							
AVG. Adj. Sales Price:	157,888	COD:	15.10	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	106,948	PRD:	103.13	MIN Sales Ratio:	39.78			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	5	72.93	72.28	72.67	12.13	99.45	52.70	92.06	N/A		125,720	91,366
10/01/05 TO 12/31/05	7	78.85	81.44	71.33	19.24	114.16	57.51	131.22	57.51 to 131.22		121,474	86,651
01/01/06 TO 03/31/06	9	72.08	71.18	69.15	6.45	102.94	53.05	83.68	69.87 to 74.63		159,121	110,031
04/01/06 TO 06/30/06	6	69.56	65.88	66.81	13.31	98.61	50.64	81.50	50.64 to 81.50		167,102	111,638
07/01/06 TO 09/30/06	3	67.38	75.84	82.47	22.14	91.97	57.70	102.45	N/A		169,066	139,423
10/01/06 TO 12/31/06	21	71.08	71.54	72.23	10.12	99.04	53.18	85.19	68.99 to 77.95		154,354	111,496
01/01/07 TO 03/31/07	5	72.69	69.76	70.48	10.26	98.99	54.26	81.70	N/A		181,773	128,106
04/01/07 TO 06/30/07	6	60.52	66.74	66.93	23.46	99.72	46.24	95.21	46.24 to 95.21		145,235	97,201
07/01/07 TO 09/30/07	3	55.06	59.06	53.93	25.77	109.51	39.78	82.34	N/A		115,074	62,060
10/01/07 TO 12/31/07	2	67.65	67.65	66.41	7.52	101.86	62.56	72.74	N/A		118,400	78,635
01/01/08 TO 03/31/08	10	59.45	62.24	55.36	19.04	112.42	43.83	96.60	50.63 to 75.56		217,864	120,611
04/01/08 TO 06/30/08	2	68.80	68.80	71.27	19.47	96.52	55.40	82.19	N/A		135,000	96,220
____Study Years____												
07/01/05 TO 06/30/06	27	72.08	72.86	69.59	13.23	104.70	50.64	131.22	69.41 to 74.63		144,949	100,870
07/01/06 TO 06/30/07	35	71.01	70.83	72.05	13.84	98.31	46.24	102.45	65.15 to 76.08		157,969	113,812
07/01/07 TO 06/30/08	17	62.14	63.08	57.48	18.99	109.75	39.78	96.60	51.13 to 75.56		178,274	102,470
____Calendar Yrs____												
01/01/06 TO 12/31/06	39	71.05	70.92	71.48	10.75	99.21	50.64	102.45	69.87 to 75.52		158,547	113,328
01/01/07 TO 12/31/07	16	63.86	66.36	66.34	19.71	100.02	39.78	95.21	54.26 to 81.70		147,643	97,949
____ALL____												
	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93		157,888	106,948

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	71	COV:	20.81	95% Median C.I.:	68.06 to 72.93	(! : Derived)
(AgLand) TOTAL Sales Price:	12,442,230	WGT. MEAN:	68	STD:	14.54	95% Wgt. Mean C.I.:	64.29 to 71.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,473,230	MEAN:	70	AVG.ABS.DEV:	10.71	95% Mean C.I.:	66.65 to 73.06	
(AgLand) TOTAL Assessed Value:	8,448,940							
AVG. Adj. Sales Price:	157,888	COD:	15.10	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	106,948	PRD:	103.13	MIN Sales Ratio:	39.78			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
3933	5	56.75	56.23	58.72	18.46	95.77	39.78	71.01	N/A		216,144	126,914
3935	3	72.86	70.00	71.34	5.89	98.12	62.14	75.01	N/A		167,993	119,853
3937	5	77.11	80.48	77.15	11.10	104.30	65.15	96.60	N/A		147,408	113,732
3939	4	68.88	79.90	70.15	34.10	113.91	50.64	131.22	N/A		74,651	52,365
3961	1	73.42	73.42	73.42			73.42	73.42	N/A		148,206	108,810
3963	6	66.78	69.98	71.66	17.77	97.65	53.05	102.45	53.05 to 102.45		157,543	112,900
3965	13	70.04	66.14	64.53	12.45	102.51	50.63	82.59	53.18 to 75.91		161,742	104,365
3967	17	70.40	70.69	68.71	12.61	102.88	43.83	95.21	64.00 to 80.25		186,882	128,414
4169	10	71.17	69.03	64.48	15.83	107.06	52.26	92.06	54.26 to 82.19		176,766	113,985
4171	6	66.82	68.37	65.71	16.37	104.05	51.25	83.68	51.25 to 83.68		113,174	74,363
4173	6	72.84	72.59	74.68	11.85	97.20	52.70	86.69	52.70 to 86.69		116,175	86,758
4175	3	77.95	71.57	72.65	11.39	98.52	55.06	81.70	N/A		112,000	81,366
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93		157,888	106,948

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	17	71.01	71.36	67.63	20.01	105.51	39.78	131.22	56.75 to 77.11		154,138	104,250
2	37	70.40	69.05	67.88	13.01	101.73	43.83	102.45	65.33 to 72.69		172,246	116,919
3	25	72.74	70.03	67.55	14.40	103.67	51.25	92.06	60.13 to 80.04		139,190	94,027
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93		157,888	106,948

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
2	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93		157,888	106,948
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93		157,888	106,948

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	71	COV:	20.81	95% Median C.I.:	68.06 to 72.93	(! : Derived)
(AgLand) TOTAL Sales Price:	12,442,230	WGT. MEAN:	68	STD:	14.54	95% Wgt. Mean C.I.:	64.29 to 71.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,473,230	MEAN:	70	AVG.ABS.DEV:	10.71	95% Mean C.I.:	66.65 to 73.06	
(AgLand) TOTAL Assessed Value:	8,448,940							
AVG. Adj. Sales Price:	157,888	COD:	15.10	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	106,948	PRD:	103.13	MIN Sales Ratio:	39.78			

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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	1	43.83	43.83	43.83			43.83	43.83	N/A	396,806	173,930
49-0033	25	69.87	67.13	66.43	12.99	101.05	39.78	95.21	62.14 to 71.01	189,631	125,967
49-0050	36	71.07	72.05	71.81	16.00	100.34	50.64	131.22	62.56 to 75.56	140,276	100,729
64-0023	1	55.06	55.06	55.06			55.06	55.06	N/A	108,000	59,470
66-0027											
67-0069	15	74.28	71.33	65.89	12.80	108.26	51.16	92.06	57.51 to 80.04	142,246	93,719
74-0070	1	77.95	77.95	77.95			77.95	77.95	N/A	44,000	34,300
NonValid School											
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	8	69.20	73.02	69.28	22.73	105.41	50.64	131.22	50.64 to 131.22	53,449	37,027
50.01 TO 100.00	37	71.01	68.83	66.66	15.23	103.25	39.78	96.60	62.14 to 75.01	116,253	77,494
100.01 TO 180.00	26	70.49	70.07	68.29	11.92	102.60	50.63	95.21	64.00 to 74.63	197,633	134,971
180.01 TO 330.00	7	68.99	69.23	65.67	18.08	105.43	43.83	102.45	43.83 to 102.45	313,904	206,128
330.01 TO 650.00	1	81.59	81.59	81.59			81.59	81.59	N/A	408,445	333,250
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	68.07	65.91	61.26	15.36	107.59	51.25	83.68	51.25 to 83.68	174,337	106,805
DRY-N/A	22	72.81	76.20	73.45	17.87	103.75	51.16	131.22	64.00 to 82.34	171,324	125,833
GRASS	35	69.41	67.61	67.60	13.05	100.00	46.24	95.21	60.90 to 73.46	130,505	88,224
GRASS-N/A	10	74.49	68.71	62.89	16.68	109.24	39.78	87.44	43.83 to 86.69	156,870	98,663
IRRGTD	1	71.01	71.01	71.01			71.01	71.01	N/A	293,000	208,060
IRRGTD-N/A	3	69.87	63.63	61.77	9.43	103.01	50.63	70.40	N/A	293,333	181,200
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	71	COV:	20.81	95% Median C.I.:	68.06 to 72.93	(! : Derived)
(AgLand) TOTAL Sales Price:	12,442,230	WGT. MEAN:	68	STD:	14.54	95% Wgt. Mean C.I.:	64.29 to 71.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,473,230	MEAN:	70	AVG.ABS.DEV:	10.71	95% Mean C.I.:	66.65 to 73.06	
(AgLand) TOTAL Assessed Value:	8,448,940							
AVG. Adj. Sales Price:	157,888	COD:	15.10	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	106,948	PRD:	103.13	MIN Sales Ratio:	39.78			

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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	21	70.99	69.61	67.00	17.10	103.90	51.16	96.60	54.26 to 81.59	174,370	116,833
DRY-N/A	9	72.93	82.43	77.84	17.24	105.89	64.00	131.22	70.26 to 102.45	166,895	129,918
GRASS	37	69.41	67.50	65.98	14.04	102.30	43.83	95.21	60.90 to 73.46	135,905	89,669
GRASS-N/A	8	74.49	69.47	68.30	13.53	101.71	39.78	86.69	39.78 to 86.69	138,487	94,592
IRRGTD	3	69.87	63.84	63.01	9.72	101.31	50.63	71.01	N/A	334,333	210,660
IRRGTD-N/A	1	70.40	70.40	70.40			70.40	70.40	N/A	170,000	119,680
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948

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	30	71.87	73.46	70.16	17.32	104.70	51.16	131.22	65.15 to 80.25	172,128	120,759
GRASS	44	70.27	68.49	67.12	13.53	102.04	43.83	95.21	62.14 to 74.63	135,799	91,144
GRASS-N/A	1	39.78	39.78	39.78			39.78	39.78	N/A	161,224	64,130
IRRGTD	4	70.14	65.48	64.08	7.45	102.18	50.63	71.01	N/A	293,250	187,915
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948

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 \$											
30000 TO 59999	5	75.56	81.11	77.65	23.38	104.46	52.70	131.22	N/A	46,519	36,122
60000 TO 99999	18	74.90	76.15	76.51	10.78	99.53	50.64	96.60	71.08 to 82.34	78,632	60,164
100000 TO 149999	20	62.38	67.23	67.54	16.35	99.54	51.13	95.21	58.73 to 75.91	123,923	83,699
150000 TO 249999	26	69.72	67.65	68.08	14.57	99.37	39.78	102.45	60.90 to 72.86	190,317	129,561
250000 TO 499999	10	68.53	63.91	63.05	14.01	101.36	43.83	81.59	50.63 to 76.08	339,852	214,279
ALL	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	71	COV:	20.81	95% Median C.I.:	68.06 to 72.93	(! : Derived)
(AgLand) TOTAL Sales Price:	12,442,230	WGT. MEAN:	68	STD:	14.54	95% Wgt. Mean C.I.:	64.29 to 71.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,473,230	MEAN:	70	AVG.ABS.DEV:	10.71	95% Mean C.I.:	66.65 to 73.06	
(AgLand) TOTAL Assessed Value:	8,448,940							
AVG. Adj. Sales Price:	157,888	COD:	15.10	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	106,948	PRD:	103.13	MIN Sales Ratio:	39.78			

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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 \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	68.14	68.14	68.14			68.14	68.14	N/A	44,000	29,980
30000 TO 59999	15	71.08	70.36	66.69	18.72	105.52	50.64	131.22	54.79 to 75.56	72,730	48,500
60000 TO 99999	28	70.75	68.51	65.57	17.40	104.49	39.78	96.60	59.50 to 78.85	114,948	75,371
100000 TO 149999	18	70.67	71.75	70.14	11.82	102.30	53.05	95.21	65.15 to 80.25	177,473	124,480
150000 TO 249999	15	71.01	70.10	68.30	11.18	102.63	43.83	102.45	65.33 to 72.93	268,782	183,578
250000 TO 499999	2	66.93	66.93	65.67	21.91	101.91	52.26	81.59	N/A	446,722	293,360
ALL _____	_____										
	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	91	MEDIAN:	70	COV:	21.58	95% Median C.I.:	65.33 to 72.74	(! : Derived)
TOTAL Sales Price:	15,198,082	WGT. MEAN:	67	STD:	14.86	95% Wgt. Mean C.I.:	63.42 to 70.08	(! : land+NAT=0)
TOTAL Adj.Sales Price:	15,229,082	MEAN:	69	AVG.ABS.DEV:	11.24	95% Mean C.I.:	65.80 to 71.90	
TOTAL Assessed Value:	10,165,240							
AVG. Adj. Sales Price:	167,352	COD:	15.96	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	111,705	PRD:	103.15	MIN Sales Ratio:	39.17			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	5	72.93	72.28	72.67	12.13	99.45	52.70	92.06	N/A	125,720	91,366	
10/01/05 TO 12/31/05	9	70.99	77.12	69.56	20.67	110.86	55.43	131.22	57.51 to 87.44	133,591	92,930	
01/01/06 TO 03/31/06	9	72.08	71.18	69.15	6.45	102.94	53.05	83.68	69.87 to 74.63	159,121	110,031	
04/01/06 TO 06/30/06	6	69.56	65.88	66.81	13.31	98.61	50.64	81.50	50.64 to 81.50	167,102	111,638	
07/01/06 TO 09/30/06	4	62.54	68.04	73.74	26.98	92.27	44.63	102.45	N/A	164,800	121,525	
10/01/06 TO 12/31/06	23	75.52	72.89	74.28	10.29	98.13	53.18	90.95	70.26 to 78.99	160,935	119,538	
01/01/07 TO 03/31/07	6	68.92	65.86	63.59	15.38	103.58	46.38	81.70	46.38 to 81.70	212,127	134,883	
04/01/07 TO 06/30/07	9	60.13	65.73	64.48	19.54	101.93	46.24	95.21	51.25 to 86.69	181,212	116,854	
07/01/07 TO 09/30/07	3	55.06	59.06	53.93	25.77	109.51	39.78	82.34	N/A	115,074	62,060	
10/01/07 TO 12/31/07	3	62.56	58.16	53.10	17.89	109.53	39.17	72.74	N/A	154,400	81,983	
01/01/08 TO 03/31/08	10	59.45	62.24	55.36	19.04	112.42	43.83	96.60	50.63 to 75.56	217,864	120,611	
04/01/08 TO 06/30/08	4	63.52	66.16	67.03	16.02	98.70	55.40	82.19	N/A	178,000	119,305	
<u>Study Years</u>												
07/01/05 TO 06/30/06	29	71.05	72.11	69.24	13.43	104.16	50.64	131.22	68.57 to 74.28	147,090	101,838	
07/01/06 TO 06/30/07	42	70.97	69.89	70.16	15.38	99.62	44.63	102.45	62.19 to 75.91	172,961	121,344	
07/01/07 TO 06/30/08	20	59.45	61.93	57.19	19.98	108.29	39.17	96.60	52.26 to 70.47	184,953	105,773	
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	42	71.07	71.06	72.04	11.94	98.64	44.63	102.45	70.04 to 75.52	161,795	116,561	
01/01/07 TO 12/31/07	21	60.90	63.73	61.77	20.51	103.17	39.17	95.21	54.26 to 75.01	176,766	109,196	
<u>ALL</u>												
	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705	

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	91	MEDIAN:	70	COV:	21.58	95% Median C.I.:	65.33 to 72.74	(!: Derived)
TOTAL Sales Price:	15,198,082	WGT. MEAN:	67	STD:	14.86	95% Wgt. Mean C.I.:	63.42 to 70.08	(!: land+NAT=0)
TOTAL Adj.Sales Price:	15,229,082	MEAN:	69	AVG.ABS.DEV:	11.24	95% Mean C.I.:	65.80 to 71.90	
TOTAL Assessed Value:	10,165,240							
AVG. Adj. Sales Price:	167,352	COD:	15.96	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	111,705	PRD:	103.15	MIN Sales Ratio:	39.17			

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RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3933	7	55.43	54.46	56.88	16.62	95.75	39.78	71.01	39.78 to 71.01	188,674	107,311
3935	5	75.01	75.35	78.50	8.46	95.98	62.14	90.95	N/A	197,585	155,110
3937	5	77.11	80.48	77.15	11.10	104.30	65.15	96.60	N/A	147,408	113,732
3939	4	68.88	79.90	70.15	34.10	113.91	50.64	131.22	N/A	74,651	52,365
3961	4	52.77	54.53	52.68	22.28	103.51	39.17	73.42	N/A	272,626	143,627
3963	6	66.78	69.98	71.66	17.77	97.65	53.05	102.45	53.05 to 102.45	157,543	112,900
3965	13	70.04	66.14	64.53	12.45	102.51	50.63	82.59	53.18 to 75.91	161,742	104,365
3967	18	70.67	71.39	69.31	12.87	103.00	43.83	95.21	65.33 to 80.25	184,033	127,550
4169	11	70.47	69.16	65.23	14.53	106.04	52.26	92.06	54.26 to 82.19	183,424	119,639
4171	8	60.52	65.37	62.03	15.43	105.39	51.25	83.68	51.25 to 83.68	139,881	86,765
4173	6	72.84	72.59	74.68	11.85	97.20	52.70	86.69	52.70 to 86.69	116,175	86,758
4175	4	73.26	70.82	70.86	12.29	99.95	55.06	81.70	N/A	150,000	106,282
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	21	71.01	70.47	68.92	20.67	102.26	39.78	131.22	56.75 to 76.08	159,252	109,754
2	41	70.26	67.87	65.82	14.51	103.11	39.17	102.45	62.56 to 72.69	181,732	119,623
3	29	70.47	69.05	66.67	14.46	103.58	51.25	92.06	57.51 to 77.95	152,888	101,925
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

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	12	57.86	62.21	62.28	21.58	99.89	39.17	90.95	46.38 to 75.79	229,654	143,025
2	79	70.93	69.86	67.74	15.10	103.13	39.78	131.22	68.06 to 72.93	157,888	106,948
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	91	MEDIAN:	70	COV:	21.58	95% Median C.I.:	65.33 to 72.74	(!: Derived)
TOTAL Sales Price:	15,198,082	WGT. MEAN:	67	STD:	14.86	95% Wgt. Mean C.I.:	63.42 to 70.08	(!: land+NAT=0)
TOTAL Adj.Sales Price:	15,229,082	MEAN:	69	AVG.ABS.DEV:	11.24	95% Mean C.I.:	65.80 to 71.90	
TOTAL Assessed Value:	10,165,240							
AVG. Adj. Sales Price:	167,352	COD:	15.96	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	111,705	PRD:	103.15	MIN Sales Ratio:	39.17			

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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	2	57.15	57.15	54.13	23.31	105.58	43.83	70.47	N/A	323,403	175,055
49-0033	29	69.87	67.07	67.37	14.49	99.55	39.78	95.21	59.50 to 72.69	188,439	126,958
49-0050	42	69.84	69.52	67.51	17.32	102.97	39.17	131.22	60.90 to 73.42	159,434	107,641
64-0023	1	55.06	55.06	55.06			55.06	55.06	N/A	108,000	59,470
66-0027											
67-0069	16	74.90	72.07	66.92	12.65	107.70	51.16	92.06	57.51 to 81.50	141,830	94,915
74-0070	1	77.95	77.95	77.95			77.95	77.95	N/A	44,000	34,300
NonValid School											
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	9	68.14	71.07	66.91	22.59	106.21	50.64	131.22	52.70 to 77.95	57,288	38,333
50.01 TO 100.00	39	70.99	67.45	64.61	16.56	104.39	39.17	96.60	59.50 to 75.01	119,994	77,533
100.01 TO 180.00	33	69.87	68.72	66.38	13.03	103.53	46.38	95.21	62.56 to 73.42	207,680	137,848
180.01 TO 330.00	9	70.47	71.78	69.06	17.23	103.94	43.83	102.45	52.26 to 90.95	307,975	212,686
330.01 TO 650.00	1	81.59	81.59	81.59			81.59	81.59	N/A	408,445	333,250
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	9	65.15	65.16	60.84	15.29	107.11	51.25	83.68	52.26 to 77.95	194,078	118,076
DRY-N/A	27	70.93	71.93	68.45	19.79	105.08	39.17	131.22	60.13 to 81.59	183,682	125,738
GRASS	38	69.72	68.34	69.05	13.78	98.97	46.24	95.21	60.90 to 74.28	137,361	94,853
GRASS-N/A	13	73.42	67.53	63.45	16.59	106.44	39.78	87.44	44.63 to 80.04	163,862	103,963
IRRGTD	1	71.01	71.01	71.01			71.01	71.01	N/A	293,000	208,060
IRRGTD-N/A	3	69.87	63.63	61.77	9.43	103.01	50.63	70.40	N/A	293,333	181,200
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	91	MEDIAN:	70	COV:	21.58	95% Median C.I.:	65.33 to 72.74	(!: Derived)
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TOTAL Adj.Sales Price:	15,229,082	MEAN:	69	AVG.ABS.DEV:	11.24	95% Mean C.I.:	65.80 to 71.90	
TOTAL Assessed Value:	10,165,240							
AVG. Adj. Sales Price:	167,352	COD:	15.96	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	111,705	PRD:	103.15	MIN Sales Ratio:	39.17			

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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	24	66.95	68.57	65.89	17.37	104.07	51.16	96.60	56.19 to 80.25	188,574	124,255
DRY-N/A	12	71.81	73.57	67.67	22.10	108.71	39.17	131.22	55.43 to 82.34	181,696	122,958
GRASS	41	70.04	68.39	67.73	14.43	100.98	43.83	95.21	60.90 to 74.63	142,439	96,468
GRASS-N/A	10	71.94	67.09	66.28	15.62	101.22	39.78	86.69	44.63 to 80.04	150,990	100,075
IRRGTD	3	69.87	63.84	63.01	9.72	101.31	50.63	71.01	N/A	334,333	210,660
IRRGTD-N/A	1	70.40	70.40	70.40			70.40	70.40	N/A	170,000	119,680
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

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	36	70.60	70.24	66.47	18.67	105.67	39.17	131.22	60.13 to 75.01	186,281	123,823
GRASS	50	70.49	68.70	68.05	14.09	100.96	43.83	95.21	62.56 to 74.63	143,774	97,836
GRASS-N/A	1	39.78	39.78	39.78			39.78	39.78	N/A	161,224	64,130
IRRGTD	4	70.14	65.48	64.08	7.45	102.18	50.63	71.01	N/A	293,250	187,915
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

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 \$											
30000 TO 59999	5	75.56	81.11	77.65	23.38	104.46	52.70	131.22	N/A	46,519	36,122
60000 TO 99999	19	74.28	75.06	75.28	11.63	99.71	50.64	96.60	70.50 to 82.34	79,125	59,565
100000 TO 149999	21	62.56	67.99	68.35	17.10	99.47	51.13	95.21	58.73 to 77.11	124,479	85,087
150000 TO 249999	31	67.38	65.52	65.71	16.74	99.72	39.17	102.45	56.56 to 72.69	191,166	125,610
250000 TO 499999	15	68.57	64.97	64.05	14.77	101.45	43.83	90.95	52.26 to 71.01	330,191	211,474
ALL	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	91	MEDIAN:	70	COV:	21.58	95% Median C.I.:	65.33 to 72.74	(! : Derived)
TOTAL Sales Price:	15,198,082	WGT. MEAN:	67	STD:	14.86	95% Wgt. Mean C.I.:	63.42 to 70.08	(! : land+NAT=0)
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TOTAL Assessed Value:	10,165,240							
AVG. Adj. Sales Price:	167,352	COD:	15.96	MAX Sales Ratio:	131.22			
AVG. Assessed Value:	111,705	PRD:	103.15	MIN Sales Ratio:	39.17			

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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 \$_____	_____										
_____Total \$_____	_____										
10000 TO 29999	1	68.14	68.14	68.14			68.14	68.14	N/A	44,000	29,980
30000 TO 59999	16	70.67	69.43	65.85	19.04	105.45	50.64	131.22	54.79 to 75.56	73,684	48,518
60000 TO 99999	30	66.53	66.74	63.02	20.13	105.90	39.17	96.60	58.73 to 77.11	119,898	75,564
100000 TO 149999	22	70.67	71.06	69.28	12.65	102.57	53.05	95.21	60.90 to 80.25	178,619	123,742
150000 TO 249999	19	69.87	68.21	66.29	11.77	102.90	43.83	102.45	64.00 to 72.86	276,928	183,573
250000 TO 499999	3	81.59	74.93	72.41	15.81	103.49	52.26	90.95	N/A	405,965	293,940
_____ALL_____	_____										
	91	70.40	68.85	66.75	15.96	103.15	39.17	131.22	65.33 to 72.74	167,352	111,705

2009 Correlation Section
for Johnson County

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: For this analysis the unimproved statistics were used because the County relied on them for their analysis. 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. In Johnson County the statistics calculated for either the minimally improved or the unimproved are very consistent. Knowing the assessment practices in the County along with their methodology of analyzing sales to determine a schedule of values assures that both the sold and unsold parcels are valued without bias. 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.

**2009 Correlation Section
for Johnson County**

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.

	Total Sales	Qualified Sales	Percent Used
2009	142	79	55.63
2008	163	103	63.19
2007	133	80	60.15
2006	117	70	59.83
2005	108	70	64.81

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.

2009 Correlation Section
for Johnson County

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.

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

**2009 Correlation Section
for Johnson County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	69	3.67	72	71
2008	67.7	7.45	73	70.99
2007	71	1.79	72	71
2006	65	9.15	71	76
2005	68	10.51	75	76

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

2009 Correlation Section
for Johnson County

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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Johnson County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
1.79	2009	3.67
7.11	2008	7.45
0.95	2007	1.79
13.39	2006	9.15
15.35	2005	10.51

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

2009 Correlation Section
for Johnson County

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.

**2009 Correlation Section
for Johnson County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	71	68	70

AGRICULTURAL UNIMPROVED:In the comparison of measures of central tendency only the weighted mean is outside the acceptable range. The spread of the measures is only 3 points.

**2009 Correlation Section
for Johnson County**

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.

	COD	PRD
R&O Statistics	15.10	103.13
Difference	0.00	0.13

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

2009 Correlation Section
for Johnson County

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.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	83	79	-4
Median	69	71	2
Wgt. Mean	66	68	2
Mean	68	70	2
COD	15.79	15.10	-0.69
PRD	102.55	103.13	0.58
Minimum	39.78	39.78	0.00
Maximum	131.22	131.22	0.00

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.

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,342

Value : 393,618,115

Growth 1,918,080

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	198	743,170	32	172,440	25	460,510	255	1,376,120	
02. Res Improve Land	1,192	6,475,200	61	1,263,430	270	6,146,680	1,523	13,885,310	
03. Res Improvements	1,214	51,743,460	61	4,249,650	281	20,037,870	1,556	76,030,980	
04. Res Total	1,412	58,961,830	93	5,685,520	306	26,645,060	1,811	91,292,410	820,400
% of Res Total	77.97	64.59	5.14	6.23	16.90	29.19	41.71	23.19	42.77
05. Com UnImp Land	45	349,565	2	15,190	3	75,850	50	440,605	
06. Com Improve Land	245	1,572,760	5	158,050	11	578,180	261	2,308,990	
07. Com Improvements	250	11,457,450	6	67,950	15	5,511,110	271	17,036,510	
08. Com Total	295	13,379,775	8	241,190	18	6,165,140	321	19,786,105	12,360
% of Com Total	91.90	67.62	2.49	1.22	5.61	31.16	7.39	5.03	0.64
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	77,260	0	0	0	0	3	77,260	
11. Ind Improvements	3	2,284,510	0	0	0	0	3	2,284,510	
12. Ind Total	3	2,361,770	0	0	0	0	3	2,361,770	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.60	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,412	58,961,830	93	5,685,520	306	26,645,060	1,811	91,292,410	820,400
% of Res & Rec Total	77.97	64.59	5.14	6.23	16.90	29.19	41.71	23.19	42.77
Com & Ind Total	298	15,741,545	8	241,190	18	6,165,140	324	22,147,875	12,360
% of Com & Ind Total	91.98	71.07	2.47	1.09	5.56	27.84	7.46	5.63	0.64
17. Taxable Total	1,710	74,703,375	101	5,926,710	324	32,810,200	2,135	113,440,285	832,760
% of Taxable Total	80.09	65.85	4.73	5.22	15.18	28.92	49.17	28.82	43.42

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban 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
22. Total Sch II					4	698,285	2,880,795

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	174	61	248	483

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	5	5,190	153	13,255,130	1,271	128,989,000	1,429	142,249,320
28. Ag-Improved Land	1	3,500	59	6,364,890	695	95,443,520	755	101,811,910
29. Ag Improvements	1	1,740	59	1,703,900	718	34,410,960	778	36,116,600
30. Ag Total							2,207	280,177,830

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	22	24.00	307,000	
33. HomeSite Improvements	0	0.00	0	24	24.00	1,324,160	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.85	1,700	9	14.73	35,870	
36. FarmSite Improv Land	1	1.00	1,800	55	125.02	202,520	
37. FarmSite Improvements	1	0.00	1,740	55	0.00	379,740	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	306.66	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	10,500	1	1.00	10,500	
32. HomeSite Improv Land	434	440.10	4,876,050	456	464.10	5,183,050	
33. HomeSite Improvements	436	427.10	26,652,280	460	451.10	27,976,440	1,085,320
34. HomeSite Total				461	465.10	33,169,990	
35. FarmSite UnImp Land	20	39.34	65,590	30	54.92	103,160	
36. FarmSite Improv Land	644	1,328.66	2,279,140	700	1,454.68	2,483,460	
37. FarmSite Improvements	690	0.00	7,758,680	746	0.00	8,140,160	0
38. FarmSite Total				776	1,509.60	10,726,780	
39. Road & Ditches	0	4,566.53	0	0	4,873.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,237	6,847.89	43,896,770	1,085,320

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	20	2,027.46	1,550,070	20	2,027.46	1,550,070

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,501.15	14.91%	4,128,220	20.24%	2,750.04
46. 1A	1,959.57	19.46%	4,885,350	23.95%	2,493.07
47. 2A1	525.73	5.22%	1,316,610	6.45%	2,504.35
48. 2A	2,078.77	20.64%	4,492,320	22.02%	2,161.05
49. 3A1	2,990.43	29.70%	4,620,320	22.65%	1,545.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	987.23	9.80%	933,100	4.57%	945.17
52. 4A	27.14	0.27%	22,680	0.11%	835.67
53. Total	10,070.02	100.00%	20,398,600	100.00%	2,025.68
Dry					
54. 1D1	1,517.66	4.52%	3,217,450	7.12%	2,120.01
55. 1D	4,109.57	12.25%	7,554,840	16.71%	1,838.35
56. 2D1	1,950.04	5.81%	3,616,340	8.00%	1,854.50
57. 2D	3,861.90	11.51%	5,740,810	12.70%	1,486.52
58. 3D1	14,526.86	43.30%	18,885,150	41.77%	1,300.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	7,281.44	21.71%	5,975,400	13.22%	820.63
61. 4D	298.40	0.89%	217,680	0.48%	729.49
62. Total	33,545.87	100.00%	45,207,670	100.00%	1,347.64
Grass					
63. 1G1	187.22	0.00%	228,100	0.83%	1,218.35
64. 1G	1,558.22	4.91%	2,347,020	8.57%	1,506.22
65. 2G1	937.09	2.95%	1,076,590	3.93%	1,148.87
66. 2G	2,886.24	9.10%	2,687,000	9.81%	930.97
67. 3G1	8,052.75	25.38%	8,958,000	32.71%	1,112.42
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	14,537.71	45.81%	9,994,950	36.49%	687.52
70. 4G	3,573.99	11.26%	2,098,570	7.66%	587.18
71. Total	31,733.22	100.00%	27,390,230	100.00%	863.14
Irrigated Total	10,070.02	13.23%	20,398,600	21.91%	2,025.68
Dry Total	33,545.87	44.08%	45,207,670	48.56%	1,347.64
Grass Total	31,733.22	41.70%	27,390,230	29.42%	863.14
Waste	745.41	0.98%	102,620	0.11%	137.67
Other	0.00	0.00%	0	0.00%	0.00
Exempt	16.07	0.02%	0	0.00%	0.00
Market Area Total	76,094.52	100.00%	93,099,120	100.00%	1,223.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	668.56	13.83%	1,788,440	20.62%	2,675.06
46. 1A	385.17	7.97%	978,150	11.28%	2,539.53
47. 2A1	268.34	5.55%	650,830	7.50%	2,425.39
48. 2A	955.77	19.77%	2,007,170	23.14%	2,100.06
49. 3A1	1,566.89	32.41%	2,358,230	27.18%	1,505.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	961.70	19.89%	869,100	10.02%	903.71
52. 4A	28.12	0.58%	22,930	0.26%	815.43
53. Total	4,834.55	100.00%	8,674,850	100.00%	1,794.34
Dry					
54. 1D1	949.81	2.54%	1,662,270	3.76%	1,750.11
55. 1D	3,761.17	10.08%	5,837,560	13.19%	1,552.06
56. 2D1	2,540.93	6.81%	4,004,550	9.05%	1,576.02
57. 2D	4,358.70	11.68%	5,608,020	12.67%	1,286.63
58. 3D1	17,184.50	46.04%	20,960,770	47.37%	1,219.75
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	8,205.13	21.98%	5,963,120	13.48%	726.76
61. 4D	324.57	0.87%	211,090	0.48%	650.37
62. Total	37,324.81	100.00%	44,247,380	100.00%	1,185.47
Grass					
63. 1G1	126.36	0.00%	120,100	0.50%	950.46
64. 1G	1,158.70	3.74%	1,382,200	5.72%	1,192.89
65. 2G1	845.37	2.73%	767,290	3.17%	907.64
66. 2G	3,227.20	10.43%	2,725,130	11.27%	844.43
67. 3G1	7,933.89	25.64%	7,403,450	30.61%	933.14
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	13,917.33	44.97%	9,609,160	39.73%	690.45
70. 4G	3,735.76	12.07%	2,177,770	9.00%	582.95
71. Total	30,944.61	100.00%	24,185,100	100.00%	781.56
Irrigated Total	4,834.55	6.56%	8,674,850	11.24%	1,794.34
Dry Total	37,324.81	50.64%	44,247,380	57.31%	1,185.47
Grass Total	30,944.61	41.99%	24,185,100	31.33%	781.56
Waste	597.14	0.81%	96,250	0.12%	161.18
Other	0.00	0.00%	0	0.00%	0.00
Exempt	745.62	1.01%	0	0.00%	0.00
Market Area Total	73,701.11	100.00%	77,203,580	100.00%	1,047.52

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	35.00	3.20%	93,640	4.76%	2,675.43
46. 1A	69.91	6.39%	178,320	9.06%	2,550.71
47. 2A1	116.99	10.69%	284,050	14.43%	2,427.99
48. 2A	419.15	38.31%	902,060	45.82%	2,152.12
49. 3A1	170.56	15.59%	256,700	13.04%	1,505.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	277.46	25.36%	249,970	12.70%	900.92
52. 4A	5.04	0.46%	4,110	0.21%	815.48
53. Total	1,094.11	100.00%	1,968,850	100.00%	1,799.50
Dry					
54. 1D1	468.43	1.70%	819,780	2.83%	1,750.06
55. 1D	1,664.80	6.06%	2,701,840	9.33%	1,622.92
56. 2D1	1,120.11	4.08%	1,760,740	6.08%	1,571.93
57. 2D	2,783.54	10.13%	3,369,150	11.63%	1,210.38
58. 3D1	9,687.98	35.25%	11,837,360	40.87%	1,221.86
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11,322.70	41.19%	8,187,510	28.27%	723.11
61. 4D	438.08	1.59%	284,860	0.98%	650.25
62. Total	27,485.64	100.00%	28,961,240	100.00%	1,053.69
Grass					
63. 1G1	73.61	0.00%	79,820	0.23%	1,084.36
64. 1G	1,243.14	2.69%	1,525,720	4.36%	1,227.31
65. 2G1	547.21	1.19%	471,030	1.35%	860.78
66. 2G	4,385.42	9.50%	3,555,950	10.16%	810.86
67. 3G1	7,579.71	16.42%	6,949,080	19.86%	916.80
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	26,338.97	57.07%	18,751,260	53.58%	711.92
70. 4G	5,982.86	12.96%	3,664,350	10.47%	612.47
71. Total	46,150.92	100.00%	34,997,210	100.00%	758.32
Irrigated Total	1,094.11	1.46%	1,968,850	2.98%	1,799.50
Dry Total	27,485.64	36.64%	28,961,240	43.90%	1,053.69
Grass Total	46,150.92	61.53%	34,997,210	53.04%	758.32
Waste	274.95	0.37%	51,060	0.08%	185.71
Other	0.00	0.00%	0	0.00%	0.00
Exempt	76.00	0.10%	0	0.00%	0.00
Market Area Total	75,005.62	100.00%	65,978,360	100.00%	879.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,967.30	4,175,030	14,031.38	26,867,270	15,998.68	31,042,300
77. Dry Land	2.53	1,640	7,035.11	9,703,820	91,318.68	108,710,830	98,356.32	118,416,290
78. Grass	4.17	3,550	6,700.90	5,166,870	102,123.68	81,402,120	108,828.75	86,572,540
79. Waste	0.00	0	276.15	28,910	1,341.35	221,020	1,617.50	249,930
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	76.84	0	760.85	0	837.69	0
82. Total	6.70	5,190	15,979.46	19,074,630	208,815.09	217,201,240	224,801.25	236,281,060

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	15,998.68	7.12%	31,042,300	13.14%	1,940.30
Dry Land	98,356.32	43.75%	118,416,290	50.12%	1,203.95
Grass	108,828.75	48.41%	86,572,540	36.64%	795.49
Waste	1,617.50	0.72%	249,930	0.11%	154.52
Other	0.00	0.00%	0	0.00%	0.00
Exempt	837.69	0.37%	0	0.00%	0.00
Total	224,801.25	100.00%	236,281,060	100.00%	1,051.07

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	88,902,030	91,292,410	2,390,380	2.69%	820,400	1.77%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	32,065,520	33,169,990	1,104,470	3.44%	1,085,320	0.06%
04. Total Residential (sum lines 1-3)	120,967,550	124,462,400	3,494,850	2.89%	1,905,720	1.31%
05. Commercial	20,406,745	19,786,105	-620,640	-3.04%	12,360	-3.10%
06. Industrial	1,829,270	2,361,770	532,500	29.11%	0	29.11%
07. Ag-Farmsite Land, Outbuildings	9,365,450	10,726,780	1,361,330	14.54%	0	14.54%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	31,601,465	32,874,655	1,273,190	4.03%	12,360	3.99%
10. Total Non-Agland Real Property	152,569,015	157,337,055	4,768,040	3.13%	1,918,080	1.87%
11. Irrigated	26,705,690	31,042,300	4,336,610	16.24%		
12. Dryland	115,938,870	118,416,290	2,477,420	2.14%		
13. Grassland	85,013,320	86,572,540	1,559,220	1.83%		
14. Wasteland	249,310	249,930	620	0.25%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	227,907,190	236,281,060	8,373,870	3.67%		
17. Total Value of all Real Property (Locally Assessed)	380,476,205	393,618,115	13,141,910	3.45%	1,918,080	2.95%

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 2009:

Residential—

1. Review in-house preliminary sale statistics in all 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.
2. Continue with review and analysis of sales as they occur.

Commercial—

1. Review in-house preliminary sale statistics in all commercial 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.
2. Continue with review and analysis of sales as they occur.

Agricultural/Horticultural Land—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, adjusting by class/subclass to arrive at acceptable levels of value.

2. Continue with review and analysis of sales as they occur.
3. Continue land use update using most current aerial photography obtainable.
4. Implement or continue to work on 2008 soil conversion.

BUDGET REQUEST FOR 2008-2009:

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

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

Tax Year 2010:

Residential—

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

Commercial—

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

Agricultural/Horticultural Land—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
2. Continue with review and analysis of sales as they occur.
3. If necessary, continue land use update using most current aerial photography obtainable.

Tax Year 2011:

Residential—

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

Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.

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

Commercial—

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

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

Agricultural/Horticultural Land—

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

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

3. If necessary, continue land use update using most current aerial photography obtainable.

Date: June 15, 2008

Karen A. Koehler
Johnson County Assessor

2009 Assessment Survey for Johnson County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	0
4.	Other part-time employees
	0
5.	Number of shared employees
	1 employee is shared with the Clerk's office, Treasurer's Office and Child Support
6.	Assessor's requested budget for current fiscal year
	\$115,501
7.	Part of the budget that is dedicated to the computer system
	\$0
8.	Adopted budget, or granted budget if different from above
	\$115,501
9.	Amount of the total budget set aside for appraisal work
	\$20,000
10.	Amount of the total budget set aside for education/workshops
	\$650
11.	Appraisal/Reappraisal budget, if not part of the total budget
12.	Other miscellaneous funds
	GIS 27,500
13.	Total budget
	\$115,501
a.	Was any of last year's budget not used:
	Minimal amount. \$155.22

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan

3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Assessor and Deputy Assessor
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Assessor and Deputy Assessor
7.	Personal Property software:
	TerraScan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services
	Wayne Cole dba Linsali, Inc.
2.	Other services

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Johnson County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts