



**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

JOHNSON COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Johnson County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Johnson County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Terry Keebler, Johnson County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

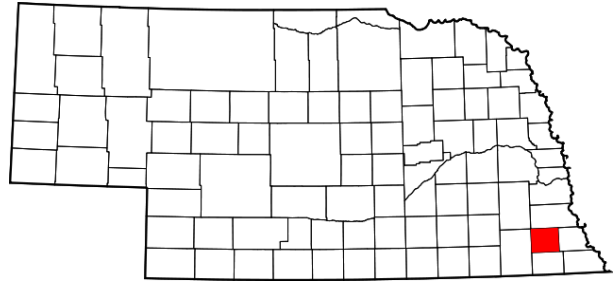
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

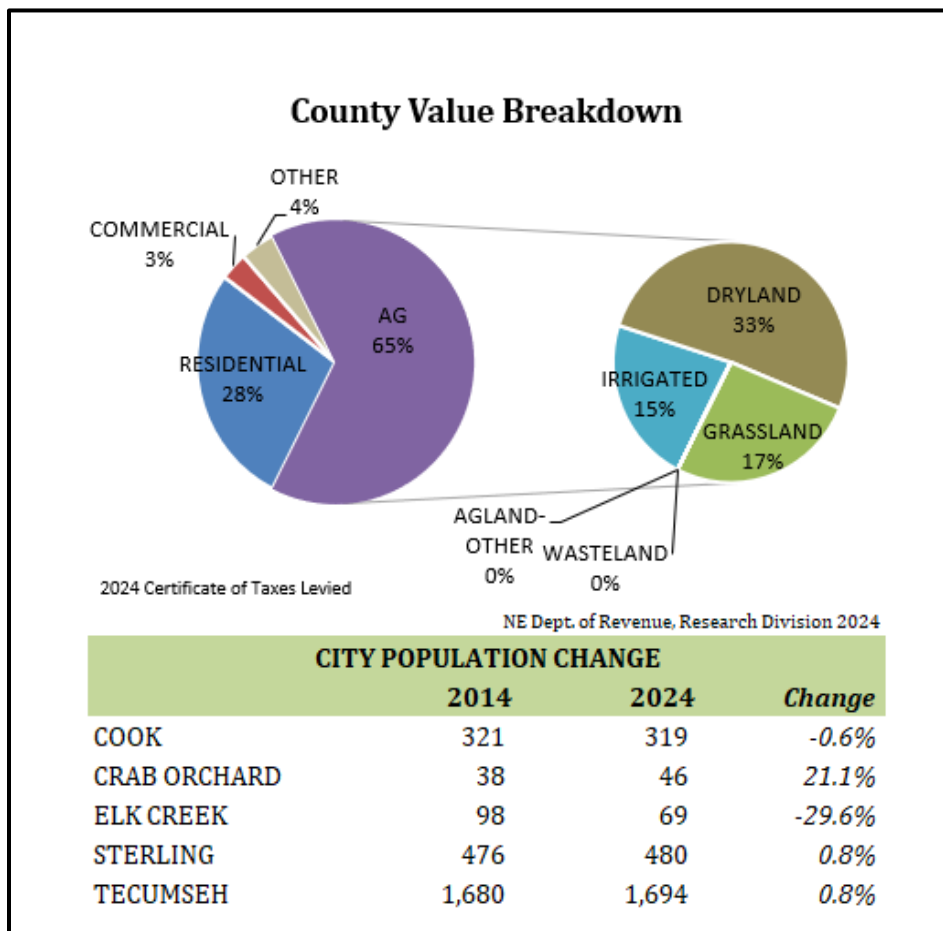
**Further information may be found in Exhibit 94*

County Overview

With a total area of 376 square miles, Johnson County has 5,189 residents, per the Census Bureau Quick Facts for 2023, a 2% population decrease from the 2020 U.S. Census. Reports indicate that 69% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$151,303 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Johnson County are located in and around the county seat of Tecumseh, although there is limited commercial activity. According to the latest U.S. Census Bureau, there are 111 employer establishments with total employment of 740, for a 4% overall decrease in employment.



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

2025 Residential Correlation for Johnson County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification processes are reviewed. Evaluation of qualified and non-qualified sales rosters supports that all arm's length sales have been utilized for the residential class. The usability percentage for the county is above the statewide average

There are five valuation groups within the residential class, stratified mostly by assessor location, although the smallest communities are combined in Valuation Group 4.

The Johnson County assessor is current with their six-year inspection and review cycle. All reappraisal, inspections, pick-up work and lot studies are completed by the in-office staff. The assessor does not have a valuation methodology on file; the county assessor should complete a methodology for the current assessment year.

2025 Residential Assessment Details for Johnson County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Tecumseh	2023	2020	2023	2023	
2	Cook	2023	2020	2023	*2024	
4	Elk Creek, Crab Orchard	2023	2020	2023	2022	
6	Sterling	2023	2020	*2024	*2024	Raised to \$1.00 to \$1.60 Sq.Ft. depending on the location From \$1.00 to \$1.10
9	Rural Residential Acreages	2023	2020	2023	2020-2022	
Additional comments: Routine pick-up and maintenance work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

Analysis of the statistics for the residential class in Johnson County shows 96 qualified sales used for measurement purposes. All three measures of central tendency are in the acceptable range while the COD and PRD are higher than the IAAO recommended range. Further analysis of the Sales Price Substrata shows that they are regressive in nature in the residential class. In the past the qualitative statistics have shown a slightly regressive pattern due to percent adjustments being

2025 Residential Correlation for Johnson County

used to adjust value for many years. Percent adjustments used to change value over an extended period-of-time will eventually distort uniformity. The county assessor should examine the appraisal process for the next appraisal year.

Four valuation groups have sufficient sales for measurement purposes, and all have median with the acceptable range, which supports that equalization has been achieved. Comparison the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows that the sample changed consistent with the reported actions of the county assessor.

Equalization and Quality of Assessment

Based on the evidence, residential property in Johnson County is assessed within the acceptable range and is equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	52	95.15	99.15	89.80	22.00	110.41
2	12	97.75	101.04	96.00	15.81	105.25
4	4	93.55	78.67	76.16	21.75	103.30
6	16	94.79	97.17	92.50	17.19	105.05
9	12	94.42	102.73	93.45	31.92	109.93
____ALL____	96	96.63	98.65	91.60	21.40	107.70

Level of Value

Based on analysis of all available information, the level of value for the residential property in Johnson County is 97%.

2025 Commercial Correlation for Johnson County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification processes were reviewed. Evaluation of qualified and non-qualified sales rosters supports that all arm's length sales have been utilized for the commercial class. The usability percentage for the county is above the statewide average

Johnson County has one valuation group for the commercial class and is current on their six-year inspection and review cycle. A reappraisal for the commercial class is going to be completed for 2026 and inspection, costing, lot study, and depreciation table will be updated by the office staff.

2025 Commercial Assessment Details for Johnson County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	The entire county is considered as on valuation group	2019	2019	2019	2019	
<u>Additional comments:</u> Routine pick-up and maintenance work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical profile for the commercial class shows 30 qualified sales for measurement purposes. Two measures of central tendency are in the range while the weighted mean is low. The COD and PRD are both high, and the sale price substratum shows a regressive pattern.

The sale price range indicates that there are nine low dollar sales at 104% which are inflating the median from 75% to 96%. However, the average sale price is only \$70,000, suggesting that the low dollar sales represent a fair number of properties.

Further, there is dispersion at all price levels, making the median unreliable. With a significant amount of dispersion within the class and highly regressive assessments, the only remedy to improve equalization is a reappraisal, which is planned for the next assessment cycle.

Analysis of the 2025 County Abstract for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the actions, in that only routine maintenance was completed.

2025 Commercial Correlation for Johnson County

Equalization and Quality of Assessment

The commercial property class in Johnson County needs to be reappraised, but the assessment actions have been equitably applied. The quality of assessment of commercial property in Johnson County complies with generally accepted mass appraisal techniques.

Level of Value

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

2025 Agricultural Correlation for Johnson County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification processes are reviewed. Evaluation of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the agricultural class. The usability percentage for the county is above the statewide average

Johnson County is up to date on all six-year reviews and inspections. The county assessor and staff perform all physical reviews.

One market area is used in the county, as sales data does not support a need to differentiate locations. The county does not identify intensive use but has identified a major portion of the Conservation Reserve Program (CRP) acres.

2025 Agricultural Assessment Details for Johnson County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	*2023	2020	*2024	2020-2022	
AB DW	Agricultural dwellings	*2023	2020	*2024	2020-2023	
<u>Additional comments:</u> Dwellings: Increased 1st acre Rural Res by \$10,000 to \$39,500 - \$42,000 (based on access to Hwy) Outbuildings removed 20% Ag discount and adjust depreciation table.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	The entire county is considered as one market area.	2024*	Desk Review
<u>Additional comments:</u> Updated agland values Dryland increased 31%, Irrigated land avg 42%, Grassland 10%, 5% CRP			

Description of Analysis

The statistical analysis for the agricultural land class shows 22 qualified sales for this study period. Two measures of central tendency and the COD are within the acceptable range while the mean is slightly high.

2025 Agricultural Correlation for Johnson County

Further analysis of the 80% Majority Land Use (MLU) substratum shows dryland and grassland with five sales each and irrigated land with 2 sales, while only the grassland has a median in the range. Although dryland and irrigated land are low, both received significant increases to stay consistent with surrounding counties. Analyzing the Average Acre Value Comparison chart shows that Johnson County is higher than surrounding counties in irrigated land values and comparable to all counties in grassland and dryland.

Comparison of the 2025 County Abstract of Assessment Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) supports the actions reported by the county assessor.

Equalization and Quality of Assessment

The review of the assessment actions supports that the agricultural improvements have been assessed similarly to rural residential properties. Agricultural land has been uniformly valued within the acceptable range. The quality of assessment of agricultural property in Johnson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	2	60.43	60.43	59.55	03.69	101.48
1	2	60.43	60.43	59.55	03.69	101.48
____Dry____						
County	5	66.66	75.45	79.70	15.90	94.67
1	5	66.66	75.45	79.70	15.90	94.67
____Grass____						
County	5	73.80	73.60	64.63	19.77	113.88
1	5	73.80	73.60	64.63	19.77	113.88
____ALL____	22	71.47	76.15	74.89	17.32	101.68

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Johnson County is 71%.

2025 Opinions of the Property Tax Administrator for Johnson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Johnson County

Residential Real Property - Current

Number of Sales	96	Median	96.63
Total Sales Price	\$14,064,900	Mean	98.65
Total Adj. Sales Price	\$14,064,900	Wgt. Mean	91.60
Total Assessed Value	\$12,884,032	Average Assessed Value of the Base	\$132,797
Avg. Adj. Sales Price	\$146,509	Avg. Assessed Value	\$134,209

Confidence Interval - Current

95% Median C.I	90.33 to 98.82
95% Wgt. Mean C.I	85.84 to 97.37
95% Mean C.I	92.48 to 104.82
% of Value of the Class of all Real Property Value in the County	17.95
% of Records Sold in the Study Period	5.37
% of Value Sold in the Study Period	5.43

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	119	94	97.91
2023	126	94	94.01
2022	114	93	92.55
2021	96	93	93.31

2025 Commission Summary

for Johnson County

Commercial Real Property - Current

Number of Sales	30	Median	95.56
Total Sales Price	\$2,790,000	Mean	91.20
Total Adj. Sales Price	\$2,790,000	Wgt. Mean	75.55
Total Assessed Value	\$2,107,925	Average Assessed Value of the Base	\$121,547
Avg. Adj. Sales Price	\$93,000	Avg. Assessed Value	\$70,264

Confidence Interval - Current

95% Median C.I	67.42 to 104.44
95% Wgt. Mean C.I	62.92 to 88.19
95% Mean C.I	75.92 to 106.48
% of Value of the Class of all Real Property Value in the County	2.79
% of Records Sold in the Study Period	9.87
% of Value Sold in the Study Period	5.70

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	25	100	96.54
2023	27	100	96.27
2022	24	100	96.63
2021	26	100	100.71

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RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 96
 Total Sales Price : 14,064,900
 Total Adj. Sales Price : 14,064,900
 Total Assessed Value : 12,884,032
 Avg. Adj. Sales Price : 146,509
 Avg. Assessed Value : 134,209

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 99
 COD : 21.40
 PRD : 107.70

COV : 31.25
 STD : 30.83
 Avg. Abs. Dev : 20.68
 MAX Sales Ratio : 251.46
 MIN Sales Ratio : 23.15

95% Median C.I. : 90.33 to 98.82
 95% Wgt. Mean C.I. : 85.84 to 97.37
 95% Mean C.I. : 92.48 to 104.82

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	11	98.82	104.34	107.79	18.72	96.80	67.56	177.54	78.08 to 121.19	142,591	153,697
01-JAN-23 To 31-MAR-23	7	104.26	113.33	108.57	15.38	104.38	93.60	145.87	93.60 to 145.87	97,500	105,858
01-APR-23 To 30-JUN-23	14	85.10	86.77	81.75	16.80	106.14	51.97	125.96	70.97 to 101.43	193,000	157,777
01-JUL-23 To 30-SEP-23	14	92.82	97.38	83.14	19.24	117.13	65.32	185.74	76.09 to 113.17	140,786	117,046
01-OCT-23 To 31-DEC-23	12	90.44	93.46	94.60	27.81	98.79	23.15	168.02	64.51 to 114.46	165,125	156,215
01-JAN-24 To 31-MAR-24	9	105.61	104.05	99.19	17.47	104.90	67.69	139.28	77.98 to 125.58	143,444	142,288
01-APR-24 To 30-JUN-24	18	98.20	98.35	91.54	18.28	107.44	53.43	148.08	84.83 to 104.92	129,083	118,165
01-JUL-24 To 30-SEP-24	11	90.38	102.10	85.62	31.27	119.25	64.46	251.46	68.70 to 115.68	140,445	120,245
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	46	95.15	98.24	90.69	18.99	108.33	51.97	185.74	87.24 to 101.43	150,522	136,504
01-OCT-23 To 30-SEP-24	50	97.15	99.03	92.49	23.75	107.07	23.15	251.46	86.66 to 103.68	142,818	132,097
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	47	92.26	95.59	88.09	21.29	108.51	23.15	185.74	86.66 to 97.06	156,106	137,513
<u>ALL</u>	96	96.63	98.65	91.60	21.40	107.70	23.15	251.46	90.33 to 98.82	146,509	134,209

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	52	95.15	99.15	89.80	22.00	110.41	53.43	251.46	86.78 to 101.43	123,988	111,337
2	12	97.75	101.04	96.00	15.81	105.25	67.56	145.87	84.54 to 118.39	108,458	104,122
4	4	93.55	78.67	76.16	21.75	103.30	23.15	104.43	N/A	46,750	35,607
6	16	94.79	97.17	92.50	17.19	105.05	67.69	148.08	78.31 to 111.41	165,000	152,629
9	12	94.42	102.73	93.45	31.92	109.93	51.97	177.54	74.32 to 149.55	290,750	271,715
<u>ALL</u>	96	96.63	98.65	91.60	21.40	107.70	23.15	251.46	90.33 to 98.82	146,509	134,209

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	93	93.72	98.14	91.51	22.13	107.25	23.15	251.46	89.22 to 98.70	150,795	137,998
06											
07	3	110.36	114.62	122.50	11.28	93.57	98.08	135.43	N/A	13,667	16,742
<u>ALL</u>	96	96.63	98.65	91.60	21.40	107.70	23.15	251.46	90.33 to 98.82	146,509	134,209

49 Johnson
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 96
 Total Sales Price : 14,064,900
 Total Adj. Sales Price : 14,064,900
 Total Assessed Value : 12,884,032
 Avg. Adj. Sales Price : 146,509
 Avg. Assessed Value : 134,209

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 99
 COD : 21.40
 PRD : 107.70

COV : 31.25
 STD : 30.83
 Avg. Abs. Dev : 20.68
 MAX Sales Ratio : 251.46
 MIN Sales Ratio : 23.15

95% Median C.I. : 90.33 to 98.82
 95% Wgt. Mean C.I. : 85.84 to 97.37
 95% Mean C.I. : 92.48 to 104.82

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	104.22	104.22	102.30	05.89	101.88	98.08	110.36	N/A	8,000	8,184
Less Than 30,000	8	107.40	134.69	133.10	33.58	101.19	93.72	251.46	93.72 to 251.46	19,313	25,706
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	96	96.63	98.65	91.60	21.40	107.70	23.15	251.46	90.33 to 98.82	146,509	134,209
Greater Than 14,999	94	95.15	98.53	91.59	22.03	107.58	23.15	251.46	89.22 to 98.82	149,456	136,890
Greater Than 29,999	88	92.88	95.37	91.14	20.34	104.64	23.15	177.54	87.64 to 98.08	158,073	144,073
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	104.22	104.22	102.30	05.89	101.88	98.08	110.36	N/A	8,000	8,184
15,000 TO 29,999	6	119.93	144.85	136.66	38.38	105.99	93.72	251.46	93.72 to 251.46	23,083	31,546
30,000 TO 59,999	10	102.56	97.97	94.96	18.72	103.17	23.15	139.28	78.76 to 119.35	41,800	39,692
60,000 TO 99,999	18	98.31	104.35	104.44	20.20	99.91	53.43	148.08	91.91 to 118.39	73,083	76,328
100,000 TO 149,999	17	104.62	100.64	98.31	18.45	102.37	67.56	149.55	78.31 to 122.18	119,029	117,015
150,000 TO 249,999	29	86.66	91.18	91.94	19.51	99.17	59.17	177.54	77.98 to 97.41	183,824	169,009
250,000 TO 499,999	14	86.41	84.28	83.30	14.26	101.18	51.97	105.61	74.32 to 101.13	344,464	286,933
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	96	96.63	98.65	91.60	21.40	107.70	23.15	251.46	90.33 to 98.82	146,509	134,209

49 Johnson
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 30
Total Sales Price : 2,790,000
Total Adj. Sales Price : 2,790,000
Total Assessed Value : 2,107,925
Avg. Adj. Sales Price : 93,000
Avg. Assessed Value : 70,264

MEDIAN : 96
WGT. MEAN : 76
MEAN : 91

COD : 31.46
PRD : 120.71

COV : 44.87
STD : 40.92
Avg. Abs. Dev : 30.06

MAX Sales Ratio : 216.33
MIN Sales Ratio : 22.14

95% Median C.I. : 67.42 to 104.44
95% Wgt. Mean C.I. : 62.92 to 88.19
95% Mean C.I. : 75.92 to 106.48

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	1	112.53	112.53	112.53	00.00	100.00	112.53	112.53	N/A	10,000	11,253
01-JAN-22 To 31-MAR-22	5	100.00	106.42	115.14	10.69	92.43	92.76	140.54	N/A	61,008	70,247
01-APR-22 To 30-JUN-22	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	65,000	62,751
01-JUL-22 To 30-SEP-22	5	69.62	81.76	75.60	19.69	108.15	67.42	109.01	N/A	139,000	105,081
01-OCT-22 To 31-DEC-22	2	101.40	101.40	98.52	36.92	102.92	63.96	138.84	N/A	26,000	25,616
01-JAN-23 To 31-MAR-23	1	39.80	39.80	39.80	00.00	100.00	39.80	39.80	N/A	120,000	47,761
01-APR-23 To 30-JUN-23	2	68.82	68.82	70.13	08.31	98.13	63.10	74.53	N/A	65,000	45,585
01-JUL-23 To 30-SEP-23	1	104.44	104.44	104.44	00.00	100.00	104.44	104.44	N/A	13,958	14,578
01-OCT-23 To 31-DEC-23	3	41.53	44.01	59.98	34.14	73.37	23.98	66.53	N/A	313,333	187,939
01-JAN-24 To 31-MAR-24	3	107.35	101.67	102.81	19.88	98.89	66.82	130.84	N/A	45,333	46,608
01-APR-24 To 30-JUN-24	3	104.73	139.10	115.97	38.22	119.94	96.25	216.33	N/A	38,333	44,455
01-JUL-24 To 30-SEP-24	3	62.21	82.38	55.54	75.36	148.33	22.14	162.79	N/A	69,333	38,511
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	12	96.55	95.83	88.43	14.82	108.37	67.42	140.54	69.62 to 109.01	89,587	79,220
01-OCT-22 To 30-SEP-23	6	69.25	80.78	64.80	36.33	124.66	39.80	138.84	39.80 to 138.84	52,660	34,123
01-OCT-23 To 30-SEP-24	12	81.54	91.79	68.09	54.68	134.81	22.14	216.33	41.53 to 130.84	116,583	79,378
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	13	96.54	95.40	88.68	18.38	107.58	63.96	140.54	67.91 to 109.01	85,926	76,202
01-JAN-23 To 31-DEC-23	7	63.10	59.13	59.58	31.74	99.24	23.98	104.44	23.98 to 104.44	171,994	102,475
<u>ALL</u>	30	95.56	91.20	75.55	31.46	120.71	22.14	216.33	67.42 to 104.44	93,000	70,264

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	30	95.56	91.20	75.55	31.46	120.71	22.14	216.33	67.42 to 104.44	93,000	70,264
<u>ALL</u>	30	95.56	91.20	75.55	31.46	120.71	22.14	216.33	67.42 to 104.44	93,000	70,264

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	67.91	67.91	67.91	00.00	100.00	67.91	67.91	N/A	370,000	251,254
03	29	96.25	92.01	76.72	31.29	119.93	22.14	216.33	66.82 to 104.73	83,448	64,023
04											
<u>ALL</u>	30	95.56	91.20	75.55	31.46	120.71	22.14	216.33	67.42 to 104.44	93,000	70,264

49 Johnson
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 30
 Total Sales Price : 2,790,000
 Total Adj. Sales Price : 2,790,000
 Total Assessed Value : 2,107,925
 Avg. Adj. Sales Price : 93,000
 Avg. Assessed Value : 70,264

MEDIAN : 96
 WGT. MEAN : 76
 MEAN : 91
 COD : 31.46
 PRD : 120.71

COV : 44.87
 STD : 40.92
 Avg. Abs. Dev : 30.06
 MAX Sales Ratio : 216.33
 MIN Sales Ratio : 22.14

95% Median C.I. : 67.42 to 104.44
 95% Wgt. Mean C.I. : 62.92 to 88.19
 95% Mean C.I. : 75.92 to 106.48

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	104.44	105.66	106.46	04.00	99.25	100.00	112.53	N/A	9,667	10,291
Less Than 30,000	9	104.44	111.94	109.91	26.29	101.85	63.96	216.33	67.42 to 138.84	16,889	18,562
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	30	95.56	91.20	75.55	31.46	120.71	22.14	216.33	67.42 to 104.44	93,000	70,264
Greater Than 14,999	27	92.76	89.60	75.23	34.63	119.10	22.14	216.33	66.53 to 104.73	102,259	76,928
Greater Than 29,999	21	74.53	82.32	73.57	38.78	111.89	22.14	162.79	63.10 to 102.23	125,619	92,422
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	104.44	105.66	106.46	04.00	99.25	100.00	112.53	N/A	9,667	10,291
15,000 TO 29,999	6	101.95	115.08	110.72	38.35	103.94	63.96	216.33	63.96 to 216.33	20,500	22,698
30,000 TO 59,999	8	95.56	94.12	93.31	23.42	100.87	62.21	162.79	62.21 to 162.79	42,250	39,424
60,000 TO 99,999	4	85.54	81.47	77.21	37.67	105.52	23.98	130.84	N/A	71,250	55,016
100,000 TO 149,999	6	67.15	74.30	74.08	59.29	100.30	22.14	140.54	22.14 to 140.54	120,000	88,897
150,000 TO 249,999	1	69.62	69.62	69.62	00.00	100.00	69.62	69.62	N/A	175,000	121,832
250,000 TO 499,999	1	67.91	67.91	67.91	00.00	100.00	67.91	67.91	N/A	370,000	251,254
500,000 TO 999,999	1	66.53	66.53	66.53	00.00	100.00	66.53	66.53	N/A	750,000	498,949
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	30	95.56	91.20	75.55	31.46	120.71	22.14	216.33	67.42 to 104.44	93,000	70,264

49 Johnson
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 30
 Total Sales Price : 2,790,000
 Total Adj. Sales Price : 2,790,000
 Total Assessed Value : 2,107,925
 Avg. Adj. Sales Price : 93,000
 Avg. Assessed Value : 70,264

MEDIAN : 96
 WGT. MEAN : 76
 MEAN : 91
 COD : 31.46
 PRD : 120.71

COV : 44.87
 STD : 40.92
 Avg. Abs. Dev : 30.06
 MAX Sales Ratio : 216.33
 MIN Sales Ratio : 22.14

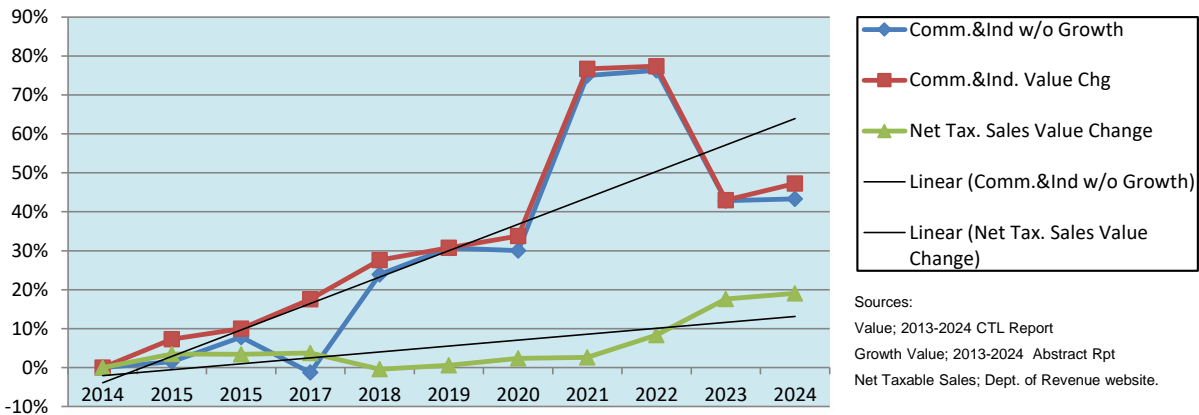
95% Median C.I. : 67.42 to 104.44
 95% Wgt. Mean C.I. : 62.92 to 88.19
 95% Mean C.I. : 75.92 to 106.48

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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
309	1	63.10	63.10	63.10	00.00	100.00	63.10	63.10	N/A	50,000	31,548
344	4	86.08	85.87	91.56	23.44	93.79	63.96	107.35	N/A	31,000	28,384
346	1	23.98	23.98	23.98	00.00	100.00	23.98	23.98	N/A	80,000	19,185
352	1	67.91	67.91	67.91	00.00	100.00	67.91	67.91	N/A	370,000	251,254
353	7	96.25	102.57	77.15	31.96	132.95	41.53	216.33	41.53 to 216.33	41,435	31,967
384	1	138.84	138.84	138.84	00.00	100.00	138.84	138.84	N/A	24,000	33,321
386	1	62.21	62.21	62.21	00.00	100.00	62.21	62.21	N/A	33,000	20,529
406	6	106.73	96.81	94.12	22.38	102.86	39.80	140.54	39.80 to 140.54	76,493	71,992
410	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	65,000	62,751
442	2	59.35	59.35	29.58	62.70	200.64	22.14	96.55	N/A	75,000	22,185
494	2	79.65	79.65	70.14	16.47	113.56	66.53	92.76	N/A	435,000	305,130
530	3	130.84	121.08	96.53	23.74	125.43	69.62	162.79	N/A	91,667	88,484
<u>ALL</u>	30	95.56	91.20	75.55	31.46	120.71	22.14	216.33	67.42 to 104.44	93,000	70,264

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 22,033,725	\$ 63,520	0.29%	\$ 21,970,205		\$ 22,628,581	
2014	\$ 23,645,895	\$ 1,279,890	5.41%	\$ 22,366,005	1.51%	\$ 23,413,073	3.47%
2015	\$ 24,233,635	\$ 484,350	2.00%	\$ 23,749,285	0.44%	\$ 23,399,715	-0.06%
2015	\$ 25,896,973	\$ 4,144,902	16.01%	\$ 21,752,071	-10.24%	\$ 23,481,827	0.35%
2017	\$ 28,123,066	\$ 818,510	2.91%	\$ 27,304,556	5.44%	\$ 22,530,355	-4.05%
2018	\$ 28,816,747	\$ 12,753	0.04%	\$ 28,803,994	2.42%	\$ 22,754,350	0.99%
2019	\$ 29,477,922	\$ 824,430	2.80%	\$ 28,653,492	-0.57%	\$ 23,164,319	1.80%
2020	\$ 38,939,505	\$ 380,005	0.98%	\$ 38,559,500	30.81%	\$ 23,224,529	0.26%
2021	\$ 39,087,476	\$ 238,710	0.61%	\$ 38,848,766	-0.23%	\$ 24,514,986	5.56%
2022	\$ 31,501,555	\$ 19,482	0.06%	\$ 31,482,073	-19.46%	\$ 26,612,945	8.56%
2023	\$ 32,445,710	\$ 871,469	2.69%	\$ 31,574,241	0.23%	\$ 26,940,100	1.23%
2024	\$ 35,988,983	\$ 2,079,656	5.78%	\$ 33,909,327	4.51%	\$ 27,038,971	0.37%
Ann %chg	4.29%			Average	1.35%	1.45%	1.68%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	1.51%	7.32%	3.47%
2015	7.79%	9.98%	3.41%
2016	-1.28%	17.53%	3.77%
2017	23.92%	27.64%	-0.43%
2018	30.73%	30.78%	0.56%
2019	30.04%	33.79%	2.37%
2020	75.00%	76.73%	2.63%
2021	76.32%	77.40%	8.34%
2022	42.88%	42.97%	17.61%
2023	43.30%	47.25%	19.05%
2024	53.90%	63.34%	19.49%

County Number	49
County Name	Johnson

49 Johnson
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 22
Total Sales Price : 21,365,758
Total Adj. Sales Price : 21,365,758
Total Assessed Value : 16,001,456
Avg. Adj. Sales Price : 971,171
Avg. Assessed Value : 727,339

MEDIAN : 71
WGT. MEAN : 75
MEAN : 76

COD : 17.32
PRD : 101.68

COV : 20.49
STD : 15.60
Avg. Abs. Dev : 12.38

MAX Sales Ratio : 108.51
MIN Sales Ratio : 55.26

95% Median C.I. : 65.71 to 87.82
95% Wgt. Mean C.I. : 65.08 to 84.71
95% Mean C.I. : 69.23 to 83.07

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	3	73.29	82.32	91.66	17.52	89.81	67.58	106.09	N/A	504,055	462,041
01-JAN-22 To 31-MAR-22	1	93.23	93.23	93.23	00.00	100.00	93.23	93.23	N/A	532,315	496,271
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	3	87.82	89.51	89.17	04.11	100.38	84.93	95.77	N/A	218,333	194,681
01-OCT-22 To 31-DEC-22	3	68.46	67.94	68.55	01.91	99.11	65.71	69.64	N/A	933,333	639,764
01-JAN-23 To 31-MAR-23	3	89.96	87.19	88.58	16.83	98.43	63.10	108.51	N/A	1,481,288	1,312,161
01-APR-23 To 30-JUN-23	2	56.73	56.73	57.42	02.59	98.80	55.26	58.20	N/A	2,379,625	1,366,410
01-JUL-23 To 30-SEP-23	1	62.66	62.66	62.66	00.00	100.00	62.66	62.66	N/A	1,512,000	947,367
01-OCT-23 To 31-DEC-23	1	74.29	74.29	74.29	00.00	100.00	74.29	74.29	N/A	294,335	218,651
01-JAN-24 To 31-MAR-24	3	73.80	75.53	82.10	08.79	92.00	66.66	86.14	N/A	1,166,943	958,077
01-APR-24 To 30-JUN-24	2	62.13	62.13	66.83	10.88	92.97	55.37	68.88	N/A	678,000	453,087
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	7	87.82	86.96	91.37	11.27	95.17	67.58	106.09	67.58 to 106.09	385,640	352,348
01-OCT-22 To 30-SEP-23	9	65.71	71.28	70.56	16.47	101.02	55.26	108.51	58.20 to 89.96	1,501,679	1,059,551
01-OCT-23 To 30-SEP-24	6	71.34	70.86	77.63	10.12	91.28	55.37	86.14	55.37 to 86.14	858,528	666,509
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	7	84.93	80.79	75.23	12.28	107.39	65.71	95.77	65.71 to 95.77	569,616	428,515
01-JAN-23 To 31-DEC-23	7	63.10	73.14	71.17	21.89	102.77	55.26	108.51	55.26 to 108.51	1,572,778	1,119,331
<u>ALL</u>	22	71.47	76.15	74.89	17.32	101.68	55.26	108.51	65.71 to 87.82	971,171	727,339

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	71.47	76.15	74.89	17.32	101.68	55.26	108.51	65.71 to 87.82	971,171	727,339
<u>ALL</u>	22	71.47	76.15	74.89	17.32	101.68	55.26	108.51	65.71 to 87.82	971,171	727,339

49 Johnson
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 22
 Total Sales Price : 21,365,758
 Total Adj. Sales Price : 21,365,758
 Total Assessed Value : 16,001,456
 Avg. Adj. Sales Price : 971,171
 Avg. Assessed Value : 727,339

MEDIAN : 71
 WGT. MEAN : 75
 MEAN : 76
 COD : 17.32
 PRD : 101.68

COV : 20.49
 STD : 15.60
 Avg. Abs. Dev : 12.38
 MAX Sales Ratio : 108.51
 MIN Sales Ratio : 55.26

95% Median C.I. : 65.71 to 87.82
 95% Wgt. Mean C.I. : 65.08 to 84.71
 95% Mean C.I. : 69.23 to 83.07

Printed:3/19/2025 2:39:53PM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	62.66	62.66	62.66	00.00	100.00	62.66	62.66	N/A	1,512,000	947,367
1	1	62.66	62.66	62.66	00.00	100.00	62.66	62.66	N/A	1,512,000	947,367
____Dry____											
County	1	108.51	108.51	108.51	00.00	100.00	108.51	108.51	N/A	1,127,880	1,223,819
1	1	108.51	108.51	108.51	00.00	100.00	108.51	108.51	N/A	1,127,880	1,223,819
____Grass____											
County	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
1	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
____ALL____	22	71.47	76.15	74.89	17.32	101.68	55.26	108.51	65.71 to 87.82	971,171	727,339

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	60.43	60.43	59.55	03.69	101.48	58.20	62.66	N/A	2,503,625	1,490,843
1	2	60.43	60.43	59.55	03.69	101.48	58.20	62.66	N/A	2,503,625	1,490,843
____Dry____											
County	5	66.66	75.45	79.70	15.90	94.67	63.10	108.51	N/A	693,265	552,532
1	5	66.66	75.45	79.70	15.90	94.67	63.10	108.51	N/A	693,265	552,532
____Grass____											
County	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
1	5	73.80	73.60	64.63	19.77	113.88	55.26	95.77	N/A	433,600	280,215
____ALL____	22	71.47	76.15	74.89	17.32	101.68	55.26	108.51	65.71 to 87.82	971,171	727,339

Johnson County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Johnson	1	10,000	n/a	9,000	9,000	5,800	5,800	5,380	5,380	8,225
Otoe	2	6,170	n/a	5,640	5,500	n/a	5,250	4,980	4,980	5,463
Otoe	2	6,170	n/a	5,640	5,500	n/a	5,250	4,980	4,980	5,463
Nemaha	1	8,600	n/a	7,840	7,840	n/a	6,010	4,870	4,870	7,396
Pawnee	1	5,200	5,145	4,730	4,730	4,115	3,560	3,375	3,375	4,322
Gage	2	6,070	n/a	5,465	5,465	4,555	n/a	4,210	4,210	4,873
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,507

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Johnson	1	6,200	5,540	5,100	4,600	4,040	4,040	3,780	3,360	4,489
Otoe	2	5,800	5,530	5,277	5,190	4,860	4,560	4,060	3,900	4,934
Otoe	2	5,800	5,530	5,277	5,190	4,860	4,560	4,060	3,900	4,934
Nemaha	1	6,830	6,830	5,683	5,060	4,862	5,392	3,540	3,290	5,496
Pawnee	1	4,180	4,130	3,800	3,800	3,300	2,865	2,715	2,715	3,307
Gage	2	5,460	5,460	5,455	5,455	n/a	4,430	3,990	3,990	4,772
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,694	5,362	5,024	6,211

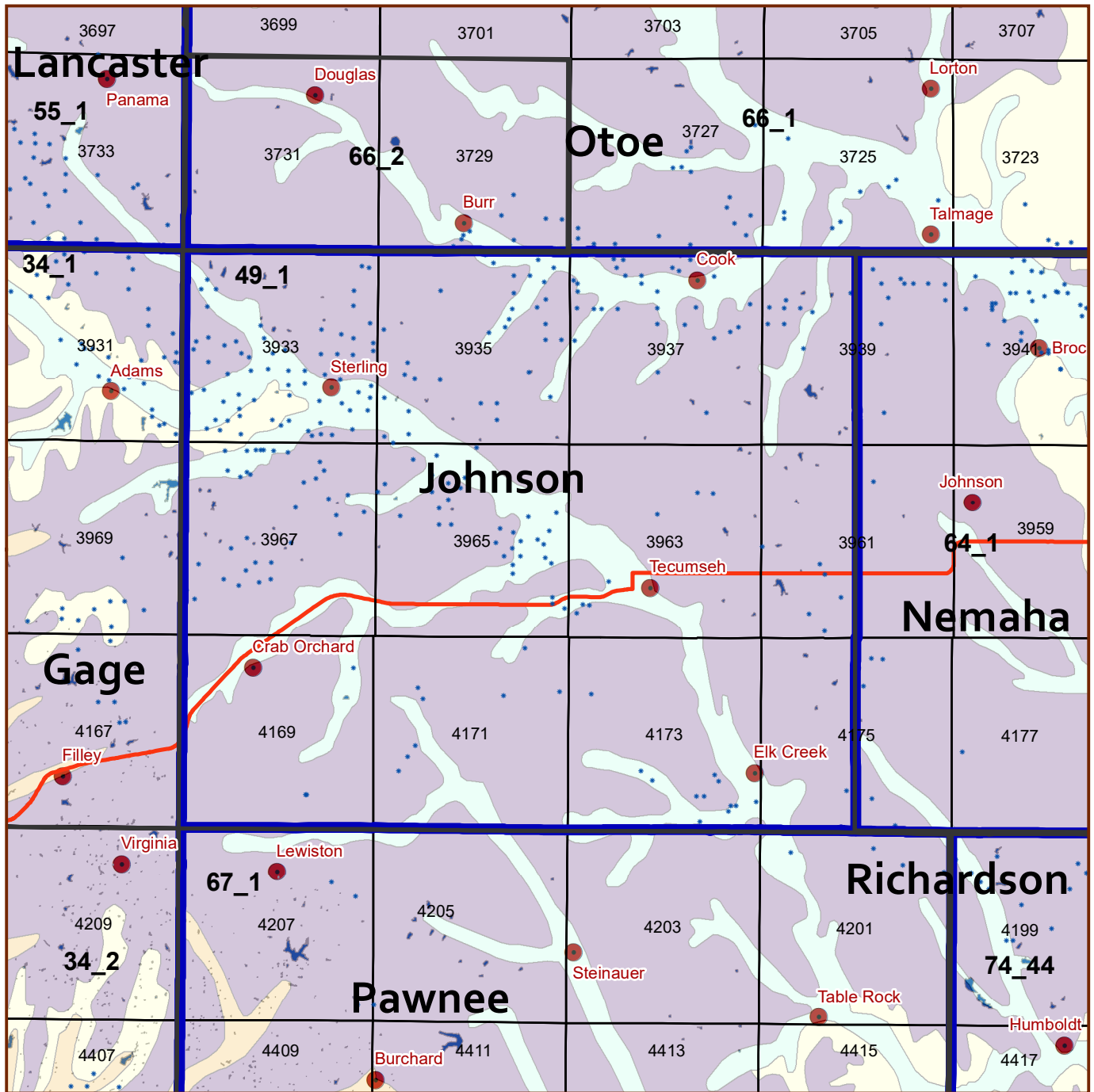
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Johnson	1	2,460	2,360	2,220	n/a	2,220	n/a	2,202	2,220	2,401
Otoe	2	2,300	2,300	2,100	n/a	n/a	n/a	1,800	1,800	2,281
Otoe	2	2,300	2,300	2,100	n/a	n/a	n/a	1,800	1,800	2,281
Nemaha	1	2,530	2,530	2,020	n/a	1,770	1,770	n/a	1,770	2,422
Pawnee	1	2,636	2,636	2,606	n/a	2,530	2,452	n/a	2,300	2,618
Gage	2	2,325	2,325	2,325	n/a	2,325	n/a	n/a	2,325	2,325
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996

County	Mkt Area	CRP	TIMBER	WASTE
Johnson	1	2,706	1,200	150
Otoe	2	2,934	1,188	200
Otoe	2	2,934	1,188	200
Nemaha	1	3,381	1,040	99
Pawnee	1	2,871	1,249	937
Gage	2	-	-	200
Lancaster	1	3,008	1,250	750

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

JOHNSON COUNTY



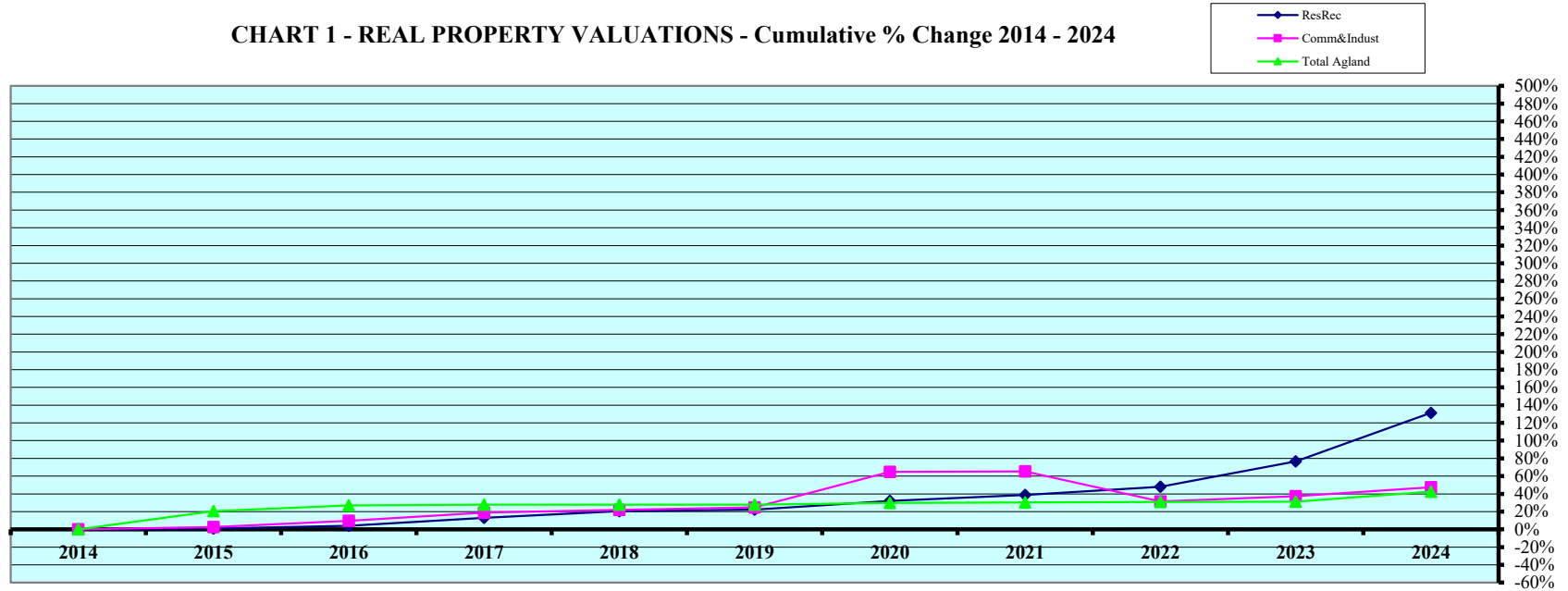
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	95,834,920	-	-	-	23,645,895	-	-	-	497,926,060	-	-	-
2015	96,752,360	917,440	0.96%	0.96%	24,233,635	587,740	2.49%	2.49%	600,192,807	102,266,747	20.54%	20.54%
2016	99,728,870	2,976,510	3.08%	4.06%	25,896,973	1,663,338	6.86%	9.52%	631,962,521	31,769,714	5.29%	26.92%
2017	108,242,349	8,513,479	8.54%	12.95%	28,123,066	2,226,093	8.60%	18.93%	636,378,338	4,415,817	0.70%	27.81%
2018	115,463,254	7,220,905	6.67%	20.48%	28,816,747	693,681	2.47%	21.87%	637,018,155	639,817	0.10%	27.93%
2019	117,172,144	1,708,890	1.48%	22.26%	29,477,922	661,175	2.29%	24.66%	637,109,498	91,343	0.01%	27.95%
2020	126,471,053	9,298,909	7.94%	31.97%	38,939,505	9,461,583	32.10%	64.68%	646,830,820	9,721,322	1.53%	29.90%
2021	133,080,896	6,609,843	5.23%	38.86%	39,087,476	147,971	0.38%	65.30%	648,735,485	1,904,665	0.29%	30.29%
2022	141,937,836	8,856,940	6.66%	48.11%	31,110,188	-7,977,288	-20.41%	31.57%	651,443,716	2,708,231	0.42%	30.83%
2023	169,264,778	27,326,942	19.25%	76.62%	32,444,649	1,334,461	4.29%	37.21%	653,711,443	2,267,727	0.35%	31.29%
2024	221,737,312	52,472,534	31.00%	131.37%	34,867,324	2,422,675	7.47%	47.46%	709,587,244	55,875,801	8.55%	42.51%

Rate Annual %chg: Residential & Recreational **8.75%**

Commercial & Industrial **3.96%**

Agricultural Land **3.61%**

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

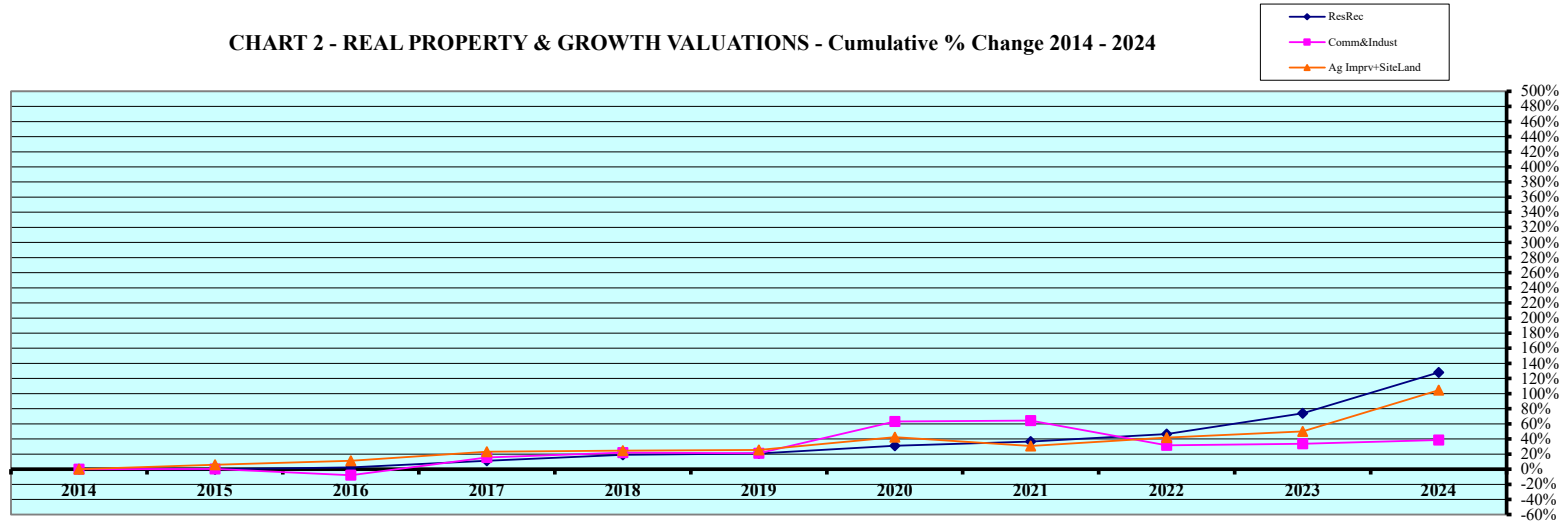
CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	95,834,920	325,295	0.34%	95,509,625	--	--	23,645,895	1,279,890	5.41%	22,366,005	--	--
2015	96,752,360	1,036,990	1.07%	95,715,370	-0.12%	-0.12%	24,233,635	484,350	2.00%	23,749,285	0.44%	0.44%
2016	99,728,870	1,587,029	1.59%	98,141,841	1.44%	2.41%	25,896,973	4,144,902	16.01%	21,752,071	-10.24%	-8.01%
2017	108,242,349	1,618,098	1.49%	106,624,251	6.91%	11.26%	28,123,066	818,510	2.91%	27,304,556	5.44%	15.47%
2018	115,463,254	1,305,387	1.13%	114,157,867	5.47%	19.12%	28,816,747	12,753	0.04%	28,803,994	2.42%	21.81%
2019	117,172,144	1,376,747	1.17%	115,795,397	0.29%	20.83%	29,477,922	824,430	2.80%	28,653,492	-0.57%	21.18%
2020	126,471,053	1,060,883	0.84%	125,410,170	7.03%	30.86%	38,939,505	380,005	0.98%	38,559,500	30.81%	63.07%
2021	133,080,896	2,087,261	1.57%	130,993,635	3.58%	36.69%	39,087,476	238,710	0.61%	38,848,766	-0.23%	64.29%
2022	141,937,836	1,478,799	1.04%	140,459,037	5.54%	46.56%	31,110,188	19,482	0.06%	31,090,706	-20.46%	31.48%
2023	169,264,778	2,589,754	1.53%	166,675,024	17.43%	73.92%	32,444,649	871,469	2.69%	31,573,180	1.49%	33.52%
2024	221,737,312	3,212,086	1.45%	218,525,226	29.10%	128.02%	34,867,324	2,079,656	5.96%	32,787,668	1.06%	38.66%
Rate Ann%chg	8.75%	Resid & Recreat w/o growth				7.67%	3.96%	C & I w/o growth				1.01%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	37,060,860	22,274,320	59,335,180	843,530	1.42%	58,491,650	--	--
2015	39,921,744	24,964,180	64,885,924	2,040,850	3.15%	62,845,074	5.92%	5.92%
2016	41,256,498	25,500,844	66,757,342	761,316	1.14%	65,996,026	1.71%	11.23%
2017	46,630,424	28,054,480	74,684,904	1,727,889	2.31%	72,957,015	9.29%	22.96%
2018	47,773,174	27,333,708	75,106,882	1,175,242	1.56%	73,931,640	-1.01%	24.60%
2019	48,351,187	27,853,403	76,204,590	1,705,441	2.24%	74,499,149	-0.81%	25.56%
2020	54,031,709	31,110,125	85,141,834	737,726	0.87%	84,404,108	10.76%	42.25%
2021	53,274,743	25,556,257	78,831,000	1,301,608	1.65%	77,529,392	-8.94%	30.66%
2022	55,141,751	31,118,943	86,260,694	2,116,594	2.45%	84,144,100	6.74%	41.81%
2023	55,178,272	36,380,823	91,559,095	2,619,330	2.86%	88,939,765	3.11%	49.89%
2024	81,446,482	44,319,435	125,765,917	4,432,213	3.52%	121,333,704	32.52%	104.49%
Rate Ann%chg	8.19%	7.12%	7.80%	Ag Imprv+Site w/o growth			5.93%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

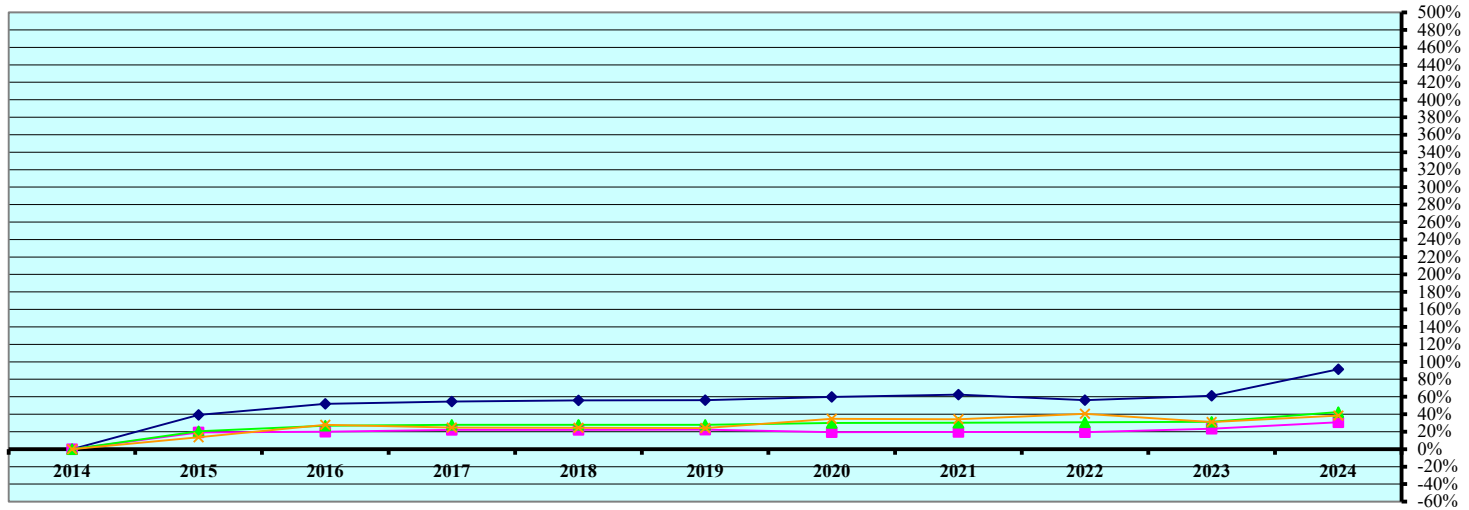
Cnty#
County

49
JOHNSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	83,195,310	-	-	-	278,230,980	-	-	-	134,474,280	-	-	-
2015	115,751,604	32,556,294	39.13%	39.13%	331,546,310	53,315,330	19.16%	19.16%	152,767,378	18,293,098	13.60%	13.60%
2016	126,353,677	10,602,073	9.16%	51.88%	333,481,089	1,934,779	0.58%	19.86%	172,008,200	19,240,822	12.59%	27.91%
2017	128,541,503	2,187,826	1.73%	54.51%	340,055,594	6,574,505	1.97%	22.22%	167,660,341	-4,347,859	-2.53%	24.68%
2018	129,699,979	1,158,476	0.90%	55.90%	339,924,137	-131,457	-0.04%	22.17%	167,272,321	-388,020	-0.23%	24.39%
2019	129,853,594	153,615	0.12%	56.08%	340,215,475	291,338	0.09%	22.28%	166,917,391	-354,930	-0.21%	24.13%
2020	133,052,317	3,198,723	2.46%	59.93%	332,615,818	-7,599,657	-2.23%	19.55%	181,038,846	14,121,455	8.46%	34.63%
2021	135,175,756	2,123,439	1.60%	62.48%	332,780,362	164,544	0.05%	19.61%	180,658,205	-380,641	-0.21%	34.34%
2022	129,805,744	-5,370,012	-3.97%	56.03%	332,602,574	-177,788	-0.05%	19.54%	188,914,199	8,255,994	4.57%	40.48%
2023	133,995,764	4,190,020	3.23%	61.06%	343,282,967	10,680,393	3.21%	23.38%	176,311,536	-12,602,663	-6.67%	31.11%
2024	159,309,084	25,313,320	18.89%	91.49%	363,966,046	20,683,079	6.03%	30.81%	186,172,615	9,861,079	5.59%	38.44%

Rate Ann.%chg: Irrigated **6.71%** Dryland **2.72%** Grassland **3.31%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	2,025,490	-	-	-	0	-	-	-	497,926,060	-	-	-
2015	127,515	-1,897,975	-93.70%	-93.70%	0	0	-	-	600,192,807	102,266,747	20.54%	20.54%
2016	119,555	-7,960	-6.24%	-94.10%	0	0	-	-	631,962,521	31,769,714	5.29%	26.92%
2017	120,900	1,345	1.13%	-94.03%	0	0	-	-	636,378,338	4,415,817	0.70%	27.81%
2018	121,718	818	0.68%	-93.99%	0	0	-	-	637,018,155	639,817	0.10%	27.93%
2019	123,038	1,320	1.08%	-93.93%	0	0	-	-	637,109,498	91,343	0.01%	27.95%
2020	123,839	801	0.65%	-93.89%	0	0	-	-	646,830,820	9,721,322	1.53%	29.90%
2021	121,162	-2,677	-2.16%	-94.02%	0	0	-	-	648,735,485	1,904,665	0.29%	30.29%
2022	121,199	37	0.03%	-94.02%	0	0	-	-	651,443,716	2,708,231	0.42%	30.83%
2023	121,176	-23	-0.02%	-94.02%	0	0	-	-	653,711,443	2,267,727	0.35%	31.29%
2024	139,499	18,323	15.12%	-93.11%	0	0	-	-	709,587,244	55,875,801	8.55%	42.51%

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

Rate Ann.%chg: Total Agric Land **3.61%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (from County Abstract Reports)(¹)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	83,535,800	21,654	3,858			277,971,020	103,113	2,696			136,514,420	98,312	1,389		
2015	115,008,317	22,737	5,058	31.12%	31.12%	332,354,630	104,684	3,175	17.77%	17.77%	152,302,526	95,863	1,589	14.42%	14.42%
2016	124,741,750	23,771	5,248	3.74%	36.03%	334,411,833	105,463	3,171	-0.12%	17.62%	172,305,853	93,886	1,835	15.52%	32.17%
2017	128,419,029	24,616	5,217	-0.59%	35.23%	337,661,972	106,387	3,174	0.10%	17.74%	169,528,145	92,062	1,841	0.34%	32.61%
2018	128,928,129	24,813	5,196	-0.40%	34.69%	340,449,363	107,344	3,172	-0.07%	17.65%	167,284,924	90,963	1,839	-0.13%	32.44%
2019	129,846,741	25,082	5,177	-0.37%	34.19%	340,213,599	107,227	3,173	0.04%	17.70%	166,963,837	90,808	1,839	-0.02%	32.41%
2020	133,340,534	25,465	5,236	1.15%	35.73%	332,577,329	107,039	3,107	-2.07%	15.26%	180,890,300	90,599	1,997	8.59%	43.79%
2021	135,180,193	25,815	5,237	0.01%	35.74%	332,666,585	107,091	3,106	-0.02%	15.23%	180,319,676	90,364	1,995	-0.06%	43.71%
2022	129,805,744	25,881	5,016	-4.22%	30.01%	332,571,438	107,051	3,107	0.01%	15.24%	188,960,524	90,375	2,091	4.78%	50.57%
2023	133,995,764	26,834	4,994	-0.44%	29.44%	343,298,238	106,501	3,223	3.76%	19.57%	176,322,261	89,881	1,962	-6.18%	41.28%
2024	159,309,084	27,463	5,801	16.17%	50.37%	363,626,638	106,221	3,423	6.20%	26.99%	186,455,093	89,304	2,088	6.43%	50.36%

Rate Annual %chg Average Value/Acre:

6.67%

2.72%

3.17%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	118,810	915	130			0	0				498,140,050	223,993	2,224		
2015	131,084	937	140	7.67%	7.67%	0	0				599,796,557	224,221	2,675	20.28%	20.28%
2016	119,412	918	130	-7.03%	0.10%	0	0				631,578,848	224,038	2,819	5.38%	26.76%
2017	119,675	920	130	0.00%	0.10%	0	0				635,728,821	223,985	2,838	0.68%	27.63%
2018	121,698	936	130	0.00%	0.10%	0	0				636,784,114	224,056	2,842	0.13%	27.80%
2019	123,035	946	130	0.00%	0.10%	0	0				637,147,212	224,064	2,844	0.05%	27.87%
2020	123,839	953	130	0.00%	0.10%	0	0				646,932,002	224,055	2,887	1.54%	29.83%
2021	121,453	934	130	0.00%	0.10%	0	0				648,287,907	224,204	2,892	0.14%	30.02%
2022	121,131	932	130	0.00%	0.10%	0	0				651,458,837	224,239	2,905	0.47%	30.64%
2023	121,176	932	130	0.00%	0.10%	0	0				653,737,439	224,148	2,917	0.39%	31.15%
2024	139,685	931	150	15.42%	15.53%	0	0				709,530,500	223,919	3,169	8.65%	42.48%

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JOHNSON

Rate Annual %chg Average Value/Acre:

3.60%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,290	JOHNSON	31,615,220	16,615,259	37,268,531	220,975,971	30,482,648	4,384,676	761,341	709,587,244	81,446,482	44,319,435	0	1,177,456,807
cnty sectorvalue % of total value:		2.69%	1.41%	3.17%	18.77%	2.59%	0.37%	0.06%	60.26%	6.92%	3.76%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
319	COOK	81,215	155,624	4,755	14,487,696	697,353	0	0	11,613	0	0	0	15,438,256
6.03%	%sector of county sector	0.26%	0.94%	0.01%	6.56%	2.29%			0.00%				1.31%
	%sector of municipality	0.53%	1.01%	0.03%	93.84%	4.52%			0.08%				100.00%
46	CRAB ORCHARD	79,513	90,255	2,758	811,243	12,399	0	0	75,514	0	100,748	0	1,172,430
0.87%	%sector of county sector	0.25%	0.54%	0.01%	0.37%	0.04%			0.01%		0.23%		0.10%
	%sector of municipality	6.78%	7.70%	0.24%	69.19%	1.06%			6.44%		8.59%		100.00%
69	ELK CREEK	46,260	251,071	722,294	1,817,024	480,420	0	0	58,684	0	0	0	3,375,753
1.30%	%sector of county sector	0.15%	1.51%	1.94%	0.82%	1.58%			0.01%				0.29%
	%sector of municipality	1.37%	7.44%	21.40%	53.83%	14.23%			1.74%				100.00%
480	STERLING	1,047,859	1,066,005	1,530,329	27,877,139	4,729,379	0	0	288,370	0	0	0	36,539,081
9.07%	%sector of county sector	3.31%	6.42%	4.11%	12.62%	15.51%			0.04%				3.10%
	%sector of municipality	2.87%	2.92%	4.19%	76.29%	12.94%			0.79%				100.00%
1,694	TECUMSEH	6,594,703	2,237,298	2,496,287	67,184,543	19,586,912	4,384,676	0	334,490	0	29,763	0	102,848,672
32.02%	%sector of county sector	20.86%	13.47%	6.70%	30.40%	64.26%	100.00%		0.05%		0.07%		8.73%
	%sector of municipality	6.41%	2.18%	2.43%	65.32%	19.04%	4.26%		0.33%		0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
2,608	Total Municipalities	7,849,550	3,800,253	4,756,423	112,177,649	25,506,464	4,384,677	0	768,671	0	130,511	0	159,374,197
49.31%													

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,425	Value : 1,323,013,506	Growth 10,239,751	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	162	1,518,325	16	223,397	17	381,998	195	2,123,720	
02. Res Improve Land	1,152	15,000,301	60	3,528,304	349	23,776,159	1,561	42,304,764	
03. Res Improvements	1,172	102,084,896	60	13,931,755	357	76,234,493	1,589	192,251,144	
04. Res Total	1,334	118,603,522	76	17,683,456	374	100,392,650	1,784	236,679,628	3,914,320
% of Res Total	74.78	50.11	4.26	7.47	20.96	42.42	40.32	17.89	38.23
05. Com UnImp Land	36	224,662	2	25,500	3	911,380	41	1,161,542	
06. Com Improve Land	243	2,278,926	5	202,407	7	788,760	255	3,270,093	
07. Com Improvements	247	25,050,822	5	516,107	8	2,566,970	260	28,133,899	
08. Com Total	283	27,554,410	7	744,014	11	4,267,110	301	32,565,534	2,187,100
% of Com Total	94.02	84.61	2.33	2.28	3.65	13.10	6.80	2.46	21.36
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	101,867	0	0	0	0	3	101,867	
11. Ind Improvements	3	4,282,809	0	0	0	0	3	4,282,809	
12. Ind Total	3	4,384,676	0	0	0	0	3	4,384,676	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.33	0.00
13. Rec UnImp Land	0	0	0	0	1	196,760	1	196,760	
14. Rec Improve Land	0	0	0	0	3	542,480	3	542,480	
15. Rec Improvements	0	0	0	0	3	22,713	3	22,713	
16. Rec Total	0	0	0	0	4	761,953	4	761,953	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.09	0.06	0.00
Res & Rec Total	1,334	118,603,522	76	17,683,456	378	101,154,603	1,788	237,441,581	3,914,320
% of Res & Rec Total	74.61	49.95	4.25	7.45	21.14	42.60	40.41	17.95	38.23
Com & Ind Total	286	31,939,086	7	744,014	11	4,267,110	304	36,950,210	2,187,100
% of Com & Ind Total	94.08	86.44	2.30	2.01	3.62	11.55	6.87	2.79	21.36
17. Taxable Total	1,620	150,542,608	83	18,427,470	389	105,421,713	2,092	274,391,791	6,101,420
% of Taxable Total	77.44	54.86	3.97	6.72	18.59	38.42	47.28	20.74	59.59

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	18	72,000	2,490,714		0	0	0
19. Commercial	1	39,638	527,957		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		18	72,000	2,490,714
19. Commercial	0	0	0		1	39,638	527,957
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					19	111,638	3,018,671

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	185	73	259	517

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	52	1,098,733	166	48,213,658	1,479	614,163,283	1,697	663,475,674
28. Ag-Improved Land	3	46,477	51	19,699,955	561	265,364,959	615	285,111,391
29. Ag Improvements	3	119,839	52	5,531,993	581	94,382,818	636	100,034,650

30. Ag Total				2,333	1,048,621,715
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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	23.00	928,000	
33. HomeSite Improvements	0	0.00	0	21	0.00	4,162,875	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	28	35.81	435,575	
36. FarmSite Improv Land	3	4.54	34,050	47	130.15	1,243,235	
37. FarmSite Improvements	3	0.00	119,839	48	0.00	1,369,118	
38. FarmSite Total							
39. Road & Ditches	0	5.46	0	0	247.97	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	39,500	1	1.00	39,500	
32. HomeSite Improv Land	393	398.00	15,926,500	415	421.00	16,854,500	
33. HomeSite Improvements	387	0.00	65,099,050	408	0.00	69,261,925	1,608,992
34. HomeSite Total				409	422.00	86,155,925	
35. FarmSite UnImp Land	254	329.37	3,972,530	282	365.18	4,408,105	
36. FarmSite Improv Land	520	1,634.60	13,908,680	570	1,769.29	15,185,965	
37. FarmSite Improvements	510	0.00	29,283,768	561	0.00	30,772,725	2,529,339
38. FarmSite Total				843	2,134.47	50,366,795	
39. Road & Ditches	0	4,319.21	0	0	4,572.64	0	
40. Other- Non Ag Use	0	108.37	130,044	0	108.37	130,044	
41. Total Section VI				1,252	7,237.48	136,652,764	4,138,331

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	5,706,584	20	2,027.46	5,706,584

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,032.41	10.68%	30,324,100	12.99%	10,000.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,362.75	22.42%	57,264,750	24.53%	9,000.00
48. 2A	11,677.28	41.14%	105,095,520	45.02%	9,000.00
49. 3A1	29.31	0.10%	169,998	0.07%	5,800.00
50. 3A	3,399.18	11.98%	19,715,244	8.44%	5,800.00
51. 4A1	2,968.22	10.46%	15,969,016	6.84%	5,380.00
52. 4A	915.16	3.22%	4,923,566	2.11%	5,380.01
53. Total	28,384.31	100.00%	233,462,194	100.00%	8,225.04
Dry					
54. 1D1	2,582.37	2.41%	16,010,694	3.32%	6,200.00
55. 1D	5,138.36	4.79%	28,466,513	5.91%	5,540.00
56. 2D1	18,679.05	17.40%	95,263,155	19.77%	5,100.00
57. 2D	40,225.59	37.48%	185,037,714	38.40%	4,600.00
58. 3D1	832.22	0.78%	3,362,169	0.70%	4,040.00
59. 3D	21,025.98	19.59%	84,944,963	17.63%	4,040.00
60. 4D1	12,909.37	12.03%	48,797,421	10.13%	3,780.00
61. 4D	5,940.07	5.53%	19,958,650	4.14%	3,360.00
62. Total	107,333.01	100.00%	481,841,279	100.00%	4,489.22
Grass					
63. 1G1	55,607.86	63.73%	130,452,251	66.38%	2,345.93
64. 1G	15,997.24	18.34%	35,227,334	17.93%	2,202.09
65. 2G1	8,813.93	10.10%	18,708,862	9.52%	2,122.65
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,173.38	5.93%	8,489,376	4.32%	1,640.97
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,636.31	1.88%	3,603,301	1.83%	2,202.09
70. 4G	20.77	0.02%	44,009	0.02%	2,118.87
71. Total	87,249.49	100.00%	196,525,133	100.00%	2,252.45
Irrigated Total	28,384.31	12.68%	233,462,194	25.60%	8,225.04
Dry Total	107,333.01	47.94%	481,841,279	52.84%	4,489.22
Grass Total	87,249.49	38.97%	196,525,133	21.55%	2,252.45
72. Waste	935.28	0.42%	140,345	0.02%	150.06
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	822.70	0.37%	0	0.00%	0.00
75. Market Area Total	223,902.09	100.00%	911,968,951	100.00%	4,073.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.03	10,020	2,742.62	23,897,282	25,640.66	209,554,892	28,384.31	233,462,194
77. Dry Land	185.34	925,741	6,287.61	29,699,823	100,860.06	451,215,715	107,333.01	481,841,279
78. Grass	80.84	175,288	5,436.44	11,681,863	81,732.21	184,667,982	87,249.49	196,525,133
79. Waste	0.74	111	185.51	27,835	749.03	112,399	935.28	140,345
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	69.59	0	753.11	0	822.70	0
82. Total	267.95	1,111,160	14,652.18	65,306,803	208,981.96	845,550,988	223,902.09	911,968,951

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	28,384.31	12.68%	233,462,194	25.60%	8,225.04
Dry Land	107,333.01	47.94%	481,841,279	52.84%	4,489.22
Grass	87,249.49	38.97%	196,525,133	21.55%	2,252.45
Waste	935.28	0.42%	140,345	0.02%	150.06
Other	0.00	0.00%	0	0.00%	0.00
Exempt	822.70	0.37%	0	0.00%	0.00
Total	223,902.09	100.00%	911,968,951	100.00%	4,073.07

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Agland	2	3,615	5	366,064	5	600,890	7	970,569	0
83.2 Cook - R	12	135,454	159	1,799,113	159	13,382,340	171	15,316,907	12,953
83.3 Crab Orchard - R	30	82,364	30	70,474	30	664,828	60	817,666	0
83.4 Elk Creek - R	21	34,483	58	171,386	58	1,608,116	79	1,813,985	9,633
83.5 Recreational	1	196,760	3	542,480	3	22,713	4	761,953	0
83.6 Rural - Mh	0	0	9	574,397	13	1,080,126	13	1,654,523	0
83.7 Rural - R	35	615,180	395	26,364,002	399	88,485,232	434	115,464,414	2,809,047
83.8 Sterling - R	21	452,860	225	5,775,639	225	27,133,566	246	33,362,065	650,888
83.9 Tecumseh - R	74	799,764	680	7,183,689	700	59,296,046	774	67,279,499	431,799
84 Residential Total	196	2,320,480	1,564	42,847,244	1,592	192,273,857	1,788	237,441,581	3,914,320

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Cook - C	2	4,538	23	123,047	24	527,368	26	654,953	0
85.2	Cook - R	0	0	1	2,430	1	21,638	1	24,068	0
85.3	Crab Orchard - C	1	213	2	753	2	7,654	3	8,620	0
85.4	Elk Creek - C	3	4,544	23	21,979	24	445,071	27	471,594	0
85.5	Rural - C	2	895,740	4	191,500	4	459,441	6	1,546,681	0
85.6	Rural Hwy - C	3	41,140	7	799,667	8	2,608,528	11	3,449,335	0
85.7	Sterling - C	18	87,518	50	240,594	52	4,938,356	70	5,266,468	559,782
85.8	Sterling Hwy - C	1	7,926	0	0	0	0	1	7,926	0
85.9	Tecumseh - C	9	64,800	116	1,074,098	116	15,579,781	125	16,718,679	105,100
85.10	Tecumseh Hwy - C	2	55,123	32	917,892	32	7,828,871	34	8,801,886	1,522,218
86	Commercial Total	41	1,161,542	258	3,371,960	263	32,416,708	304	36,950,210	2,187,100

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	39,656.41	64.34%	97,554,743	65.93%	2,460.00
88. 1G	11,775.98	19.11%	27,791,310	18.78%	2,360.00
89. 2G1	6,376.02	10.35%	14,154,761	9.57%	2,220.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,178.80	3.54%	4,836,947	3.27%	2,220.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,625.64	2.64%	3,579,796	2.42%	2,202.08
94. 4G	18.71	0.03%	41,537	0.03%	2,220.04
95. Total	61,631.56	100.00%	147,959,094	100.00%	2,400.70
CRP					
96. 1C1	8,706.18	73.58%	24,203,184	75.58%	2,780.00
97. 1C	1,623.64	13.72%	4,318,880	13.49%	2,660.00
98. 2C1	1,441.24	12.18%	3,358,097	10.49%	2,330.01
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	52.15	0.44%	121,513	0.38%	2,330.07
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	9.47	0.08%	22,065	0.07%	2,329.99
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	11,832.68	100.00%	32,023,739	100.00%	2,706.38
Timber					
105. 1T1	7,245.27	52.56%	8,694,324	52.56%	1,200.00
106. 1T	2,597.62	18.84%	3,117,144	18.84%	1,200.00
107. 2T1	996.67	7.23%	1,196,004	7.23%	1,200.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	2,942.43	21.34%	3,530,916	21.34%	1,200.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1.20	0.01%	1,440	0.01%	1,200.00
112. 4T	2.06	0.01%	2,472	0.01%	1,200.00
113. Total	13,785.25	100.00%	16,542,300	100.00%	1,200.00
Grass Total	61,631.56	70.64%	147,959,094	75.29%	2,400.70
CRP Total	11,832.68	13.56%	32,023,739	16.29%	2,706.38
Timber Total	13,785.25	15.80%	16,542,300	8.42%	1,200.00
114. Market Area Total	87,249.49	100.00%	196,525,133	100.00%	2,252.45

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

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	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	220,975,971	236,679,628	15,703,657	7.11%	3,914,320	5.34%
02. Recreational	761,341	761,953	612	0.08%	0	0.08%
03. Ag-Homesite Land, Ag-Res Dwelling	81,446,482	86,155,925	4,709,443	5.78%	1,608,992	3.81%
04. Total Residential (sum lines 1-3)	303,183,794	323,597,506	20,413,712	6.73%	5,523,312	4.91%
05. Commercial	30,482,648	32,565,534	2,082,886	6.83%	2,187,100	-0.34%
06. Industrial	4,384,676	4,384,676	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	34,867,324	36,950,210	2,082,886	5.97%	2,187,100	-0.30%
08. Ag-Farmsite Land, Outbuildings	44,189,391	50,366,795	6,177,404	13.98%	2,529,339	8.26%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	130,044	130,044	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	44,319,435	50,496,839	6,177,404	13.94%	2,529,339	8.23%
12. Irrigated	159,309,084	233,462,194	74,153,110	46.55%		
13. Dryland	363,966,046	481,841,279	117,875,233	32.39%		
14. Grassland	186,172,615	196,525,133	10,352,518	5.56%		
15. Wasteland	139,499	140,345	846	0.61%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	709,587,244	911,968,951	202,381,707	28.52%		
18. Total Value of all Real Property (Locally Assessed)	1,091,957,797	1,323,013,506	231,055,709	21.16%	10,239,751	20.22%

2025 Assessment Survey for Johnson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$146,425
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Part of Assessor.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$29,470 - this amount includes Vanguard and GIS Licensing, GIS Website, and Hardware.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,800
12.	Amount of last year's assessor's budget not used:
	\$6074

B. Computer, Automation Information and GIS

1.	Administrative software:
	VCS by Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	We use GIS mapping to show ownership.
5.	If so, who maintains the Cadastral Maps?
	gWorks and Assessor
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - https://johnson.gworks.com/
8.	Who maintains the GIS software and maps?
	Assessor and Deputy
9.	What type of aerial imagery is used in the cyclical review of properties?
	Satellite, FSA Federal Government
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2025 Residential Assessment Survey for Johnson County

1.	Valuation data collection done by:
	Assessor and Deputy.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is used--RCNLD (replacement cost new less depreciation).
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The CAMA physical depreciation tables are used and then an economic factor adjustment (map factor) is applied for each valuation group.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, depreciation tables are adjusted by an economic factor (map factor) for each valuation group that is reviewed.
5.	Describe the methodology used to determine the residential lot values?
	The County uses market value based on a per-square-foot basis.
6.	How are rural residential site values developed?
	The assessor utilizes the sales of acreages to value rural sites.
7.	Are there form 191 applications on file?
	Yes, for one that combined lots in Shawnee Ridge, Tecumseh
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The county uses a market approach by reviewing lot sales in the town or surrounding towns if needed to determine average vacant lot sales prices.

2025 Commercial Assessment Survey for Johnson County

1.	Valuation data collection done by:
	Assessor and deputy
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The county uses the sales approach and cost approach--RCNLD. The county determines an economic depreciation based on sales for each valuation group.
2a.	Describe the process used to determine the value of unique commercial properties.
	The County will use comparable properties in similar markets with local adjustments.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses depreciation tables created by Tax Valuation, Inc. that are based on the county's sales.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, there is only one grouping used for the entire county for commercial & economic depreciation is applied based on an economic factor adjustment (map factor).
5.	Describe the methodology used to determine the commercial lot values.
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.

2025 Agricultural Assessment Survey for Johnson County

1.	Valuation data collection done by:
	Assessor and Deputy.
2.	Describe the process used to determine and monitor market areas.
	The county reviews all ag sales to update land use and analyzes these sales to determine characteristics that impact the market. This review aids in determining if there are differing characteristics in different areas of the county that impact the agricultural market. The county also conducts a thorough sales verification.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Present use of the parcel is given the greatest consideration. Recreational land is land that is generally not used for residential, commercial or agricultural uses. WRP is one type of land that is considered as recreational land. The county also conducts sales verification as well as mailing out questionnaires to aid in determining present and intended uses for the property.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Johnson County has no separate market analysis for intensive use properties.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Presently with few available sales for analysis the county bases the value by placing a factor on the current grassland value. In the counties opinion this represents the market value of the parcel.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	Zero
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Review of ag sales and land use in the county is done to determine if any non-agricultural influences exist. Present use of the parcel is given the greatest consideration.
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	NA

7d.	Where is the influenced area located within the county?
	NA
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	NA

PLAN OF ASSESSMENT FOR JOHNSON COUNTY

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

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

The following is a plan of assessment for:

Tax Year 2025:

Residential—

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

Commercial—

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

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

Agricultural/Horticultural Land—

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

BUDGET REQUEST FOR 2024-2025:

Requested budget of \$146,425 is needed to:

1. Complete pickup work for new improvements or improvement changes made throughout county in all classes.
2. Begin process of valuing mineral interests.

Tax Year 2026:
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 class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2026.
2. Continue with review and analysis of sales as they occur.

Commercial—

1. Re-appraisal of all commercial property in Johnson County, including all related improvements associated with the main improvement, to include all buildings, with new photos of the property, develop new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2026.
2. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2026.
3. Continue with review and analysis of sales as they occur.

Agricultural/Horticultural Land—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, adjusting by class/subclass to arrive at acceptable levels of value.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified, use new aerial photography when it becomes available and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2026.

Tax Year 2027:

Residential—

1. Re-appraisal of rural residential property in Township 6, including all related improvements associated with the main improvement, to include all rural buildings whether agricultural or non-agricultural in use, take new photos of the property, implement new replacement cost, develop new market analysis and depreciation, and establish new assessed value for 2027.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2027.
3. Continue with review and analysis of sales as they occur.

Commercial—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law. Complete pickup work for new improvements or improvement changes made throughout county prior to January 1, 2027.
2. Continue with review and analysis of sales as they occur.

Agricultural/Horticultural Land—

1. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebr. Dept of Revenue—Property Assessment Division, adjusting by class/subclass to arrive at acceptable levels of value.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified, use new aerial photography when it becomes available and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2027.

Date: June 14, 2024

Terry Keebler
Johnson County Assessor

Changes made to requested budget: NONE

Date: October 31, 2024

Terry Keebler
Johnson County Assessor