

COMPTROLLER PROPERTY TAX ASSISTANCE DIVISION STUDIES

Annually the Comptroller's Property Tax Assistance Division performs either a Property Value Study (PVS) or Methods and Assistance Program (MAP) review of each appraisal district. Bandera CAD received its most recent PVS review in 2016. The purpose of the PVS is to determine the median level of appraisal for the appraisal district; and, determine the taxable value for each ISD are school funding purposes.

2016 Property Value Study

| Category | Number of Ratios ** | 2016 CAD Rept Appraised Value | Median Level of Appr | Coefficient of Dispersion | % Ratios w/in (+/-) 10% of Median | % Ratios w/in (+/-) 25% of Median | Price-Related Differential |
|------------------------------------|------------------------|-------------------------------|----------------------|---------------------------|-----------------------------------|-----------------------------------|----------------------------|
| A. Single-Family Residences | 99 | 761,151,347 | 1.00 | 8.55 | 68.68 | 94.94 | 1.01 |
| B. Multi-Family Residences | 0 | 4,368,800 | * | * | * | * | * |
| C1. Vacant Lots | 54 | 149,021,881 | * | * | * | * | * |
| C2. Colonia lots | 0 | 0 | * | * | * | * | * |
| D2. Farm/Ranch Imp | 0 | 10,990,989 | * | * | * | * | * |
| E. Rural non-qualified | 49 | 970,628,634 | .99 | 19.81 | 53.06 | 77.55 | 1.04 |
| F1. Commercial Real | 42 | 148,450,941 | 1.02 | 6.30 | 80.95 | 100.00 | .99 |
| F2. Industrial Real | 0 | 11,160 | * | * | * | * | * |
| G. Oil, Gas, Minerals | 0 | 490 | * | * | * | * | * |
| J. Utilities | 0 | 35,755,550 | * | * | * | * | * |
| L1. Commercial Personal | 0 | 25,751,930 | * | * | * | * | * |
| L2. Industrial Personal | 0 | 862,980 | * | * | * | * | * |
| M. Other Personal | 0 | 30,560,229 | * | * | * | * | * |
| O. Residential Inventory | 0 | 4,451,250 | * | * | * | * | * |
| S. Special Inventory | 0 | 84,660 | * | * | * | * | * |
| Overall | 244 | 2,142,090,841 | 1.01 | 16.37 | 57.78 | 85.24 | 1.06 |

* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

** Statistical measures may not be reliable when the sample is small