COMPTROLLER PROPERTY TAX ASSISTANCE DIVISIONS 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 2018. 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 for school funding purposes.

010 BANDERA 2018 PROPERTY VALUE STUDY

Category	Number of Ratios **	2018 CAD Report 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	118	861,117,864	.97	8.57	72.03	98.30	1.00
B. Multi-Family Residences	0	4,766,846	*	*	*	*	*
C1. Vacant Lots	52	129,423,404	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	11,920,675	*	*	*	*	*
E. Rural non-qualified	65	1,066,730,075	.98	10.50	67.69	90.76	.98
F1. Commercial Real	46	147,625,377	1.02	15.52	58.69	84.78	1.05
F2. Industrial Real	0	1,837,040	*	*	*	*	*
G. Oil, Gas, Minerals	0	170,700	*	*	*	*	*
J. Utilities	0	35,483,980	*	*	*	*	*
L1. Commercial Personal	0	29,556,750	*	*	*	*	*
L2. Industrial Personal	0	874,920	*	*	*	*	*
M. Other Personal	0	31,008,535	*	*	*	*	*
O. Residential Inventory	0	2,644,160	*	*	*	*	*
S. Special Inventory	0	272,130	*	*	*	*	*
Overall	281	2,323,432,456	.99	10.87	62.63	93.95	1.01

* 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