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 2020. 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 regarding school funding.

010 Bandera 2020 Property Value Study

Category	Number of Ratios **	2020 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	200	928,190,317	0.83	16.9	33.76	63.88	1.03
B. Multi-Family Residences	0	4,818,586	*	*	*	*	*
C1. Vacant Lots	131	120,865,733	*	*	*	*	*
C2. Colonia Lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	13,647,212	*	*	*	*	*
E. Rural non-qualified	122	1,098,723,141	0.81	21.45	22.46	60.47	1.06
F1. Commercial Real	40	144,318,417	0.97	7.09	69.9	95.38	1.01
F2. Industrial Real	0	1,745,190	*	*	*	*	*
G. Oil, Gas, Minerals	0	91,520	*	*	*	*	*
J. Utilities	0	38,633,880	*	*	*	*	*
L1. Commercial Personal	0	30,280,480	*	*	*	*	*
L2. Industrial Personal	0	955,000	*	*	*	*	*
M. Other Personal	0	33,369,758	*	*	*	*	*
O. Residential Inventory	0	1,531,332	*	*	*	*	*
S. Special Inventory	0	348,550	*	*	*	*	*
Overall	493	2,417,519,116	0.86	22.41	29.52	59.07	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