

**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 2021. 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 2021 Property Value Study

<b>Category</b>	<b>Number of Ratios **</b>	<b>2021 CAD Rept Appraised Value</b>	<b>Median Level of Appr</b>	<b>Coefficient of Dispersion</b>	<b>% Ratios w /in (+/-) 10 % of Median</b>	<b>% Ratios w /in (+/-) 25 % of Median</b>	<b>Price - Related Differential</b>
A. Single-Family Residences	179	1,138,247,496	0.96	13.34	50.28	86.03	0.97
B. Multi-Family Residences	0	5,164,376	*	*	*	*	*
C1. Vacant Lots	118	144,716,745	*	*	*	*	*
C2. Colonia Lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	12,926,446	*	*	*	*	*
E. Rural non-qualified	60	1,336,098,681	0.87	11	29	88.41	0.98
F1. Commercial Real	35	171,842,682	0.93	18.17	40	74.29	0.94
F2. Industrial Real	0	2,048,140	*	*	*	*	*
G. Oil, Gas, Minerals	0	130,650	*	*	*	*	*
J. Utilities	0	43,413,146	*	*	*	*	*
L1. Commercial Personal	0	31,020,500	*	*	*	*	*
L2. Industrial Personal	0	742,730	*	*	*	*	*
M. Other Personal	0	0	*	*	*	*	*
O. Residential Inventory	0	51,740	*	*	*	*	*
S. Special Inventory	0	107,290	*	*	*	*	*
Overall	401	2,393,376,682	0.91	12.83	46.64	85.87	0.96

\* 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