

## 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 2012. 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.

### 2012 Property Value Study

Category	Number of Ratios **	2012 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	136	985,201,461	1.00	12.18	55.88	84.55	1.03
B. Multi-Family Residences	0	4,321,970	*	*	*	*	*
C. Vacant Lots	58	175,058,333	*	*	*	*	*
D. Rural Real	44	2,057,326,844	1.03	16.55	50.00	68.18	1.04
F1. Commercial Real	31	120,966,256	*	*	*	*	*
F2. Industrial Real	0	2,347,340	*	*	*	*	*
G. Oil, Gas, Minerals	0	484,690	*	*	*	*	*
J. Utilities	0	31,550,420	*	*	*	*	*
L1. Commercial Personal	0	24,725,960	*	*	*	*	*
L2. Industrial Personal	0	871,400	*	*	*	*	*
M. Other Personal	0	32,074,741	*	*	*	*	*
O. Residential Inventory	0	18,708,810	*	*	*	*	*
S. Special Inventory	0	352,680	*	*	*	*	*
Overall	269	3,453,990,905	1.01	14.60	50.55	79.55	1.03

\* 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