



COMAL APPRAISAL DISTRICT
2025
ANNUAL APPRAISAL REPORT

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INTRODUCTION

The Comal Appraisal District (District), a political subdivision of the State of Texas, was created January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of appraisal districts. A Board of Directors, appointed by the voting taxing units within the boundaries of the Comal Appraisal District, constitutes the District's governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the District.

MISSION STATEMENT

It is the mission of the District to value property and administer exemptions within the Comal Appraisal District's jurisdiction, fairly and equitably in accordance with the Texas Property Tax Code and other appraisal practices and standards, by using the staff and resources available to carry out the duties in a professional, friendly, courteous, and ethical manner.

PURPOSE OF REPORT

This report serves as the official 2025 Annual Appraisal Report for the Comal Appraisal District, located at 900 S. Seguin Avenue in New Braunfels Texas. It has been drafted in compliance with the International Association of Assessing Officers' (IAAO) Standards on Public Relations, Section 6.5: Annual Reports. A copy of this report can be obtained in person from the District's office or from the District's website at www.comalad.org. Information contained within the tables of this report reflects data as of the date of certification for each respective year.

The Annual Report highlights the results of our appraisal operations, our taxpayer assistance programs, our financial stewardship, the appeals process, and the performance results by the Property Tax Assistance Division.

ENTITIES SERVED

The District is responsible for local property tax appraisals, exemptions administration and special valuations of property for jurisdictions or taxing units within Comal County. Each taxing unit adopts its own tax rate to generate revenue to pay for police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. The following is a list of all the taxing entities within the District's jurisdiction:

Comal County
Comal County Lateral Road
City of New Braunfels
City of Schertz
City of Garden Ridge
City of Bulverde
City of Fair Oaks Ranch
City of Selma

City of Spring Branch
Comal ISD
Boerne ISD
New Braunfels ISD
Wimberley ISD
Emergency Services District #1
Emergency Services District #2
Emergency Services District #3
Emergency Services District #4
Emergency Services District #5
Emergency Services District #6
Emergency Services District #7
Canyon Ranch MUD
Central Comal County MUD 1
Flying W MUD
Johnson Ranch MUD
Kynwood MUD
Meyer Ranch MUD
Purlsong MUD
Simmons Valley MUD
Sky Ranch MUD
West Comal County MUD 1
York Creek Improvement District
Comal County Water Improvement District 1A
Comal County Water Improvement District 1B
Comal County Water Improvement District 1C
Comal County Water Improvement District 1D
Comal County Water Improvement District 1E
Comal County Water Improvement District 1F
Comal County Water Improvement District Master
Comal County Water Control and Improvement District #3
Comal County Water Control and Improvement District #3A
Comal County Water Control & Improvement District #6
Lake Dunlap Water Improvement District

LEGISLATIVE CHANGES

The Comal Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, the Comal Appraisal District responds in a timely manner by updating all necessary records, forms and/or procedures.

PROPERTY TYPES

All property in the District's records is classified and assigned to one property category as established by the Comptroller's office. The following categories represent a summary of property types appraised by the District for the appraisal year of 2025:

Category	Category Name
A	Real Property: Single-Family Residential
B	Real Property: Multi-Family Residential
C	Real Property: Vacant Lots and Tracts
D1	Real Property: Qualified Agricultural Land
D2	Real Property: Improvements assoc. with agricultural land
E	Real Property: Land & Improvements not qualified for ag
F1	Real Property: Commercial
F2	Real Property: Industrial & Manufacturing
G	Oil, Gas, Minerals and other subsurface Interests
J	Real and Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial & Manufacturing
M	Mobile Homes and Other Tangible Personal Property
O	Real Property: Residential Inventory
S	Special Inventory Tax
X	Totally Exempt Property

APPRAISAL RESULTS

During the 2025 appraisal year, the appraisal staff utilized aerial imagery, as well as on-site inspections to ensure properties in Reappraisal Area 3 were classed correctly and improvements updated in the records. Cost schedules were reviewed, and market analysis were performed to validate appraisal values in each category.

The District aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Utility company hook-up reports
- Filed material/mechanics' liens
- Mobile home installation reports
- Septic tank permits
- Fee appraisals
- Public "word of mouth"

- Fire Marshal permit
- Advertisements and internet resources
- Sales letters
- Field discovery
- Aerial imagery

NEW CONSTRUCTION

New construction is defined as a vacant parcel with a new improvement. This data excludes any new construction on existing improved parcels.

Appraisal Year	Residential	Multi Family	Commercial	Total
2025	3,310	31	-16	3,325
2024	3,212	11	97	3,320
2023	4,824	-2	118	4,940
2022	3,494	3	70	3,567
2021	3,028	6	46	3,080

RATIO STUDY

The District measures the appraisal level and uniformity of properties using an appraisal to sale ratio of arms-length sales. The appraisal to sales ratio (A/S) is calculated by dividing the appraised value by the sales price of the property. Appraisal level statistics include the calculation of the mean, median, aggregate (weighted) mean, and coefficient of dispersion (COD) of the appraisal to sales ratio of the sample population of qualified sales. A final ratio study was performed to summarize the overall relationship between appraised values and market values (sales). Below are the results of the final ratio study after the records were certified. Boerne and Wimberley ISD are within the District's jurisdiction. However, due to their low property count, their results do not appear below.

Category A						
School District	Sale Date Range	Sales Sample	Mean Ratio	Median Ratio	Weighted Mean	COD
NBISD	1-1-2024 to 1-1-2025	713	103.02	100.19	101.06	0.0884
CISD	1-1-2024 to 1-1-2025	2,758	103.59	100.65	101.89	0.0851

Category B						
School District	Sale Date Range	Sales Sample	Mean Ratio	Median Ratio	Weighted Mean	COD
NBISD	1-1-2024 to 1-1-2025	9	0.9467	0.9634	0.9441	0.0702
CISD	1-1-2024 to 1-1-2025	22	1.0129	0.9981	0.9429	0.0776

Category C						
School District	Sale Date Range	Sales Sample	Mean Ratio	Median Ratio	Weighted Mean	COD
NBISD	1-1-2024 to 1-1-2025	33	1.0006	0.9859	1.0179	0.1074
CISD	1-1-2024 to 1-1-2025	602	1.0237	1.0000	0.9845	0.1558

Category F						
School District	Sale Date Range	Sales Sample	Mean Ratio	Median Ratio	Weighted Mean	COD
NBISD	1-1-2024 to 1-1-2025	14	0.9470	0.9914	0.8743	0.1044
CISD	1-1-2024 to 1-1-2025	24	0.9611	0.9627	0.8412	0.2016

PERFORMANCE EVALUATION

On May 2, 2024, the Board of Directors approved the 2025 and 2026 Reappraisal Plan. The District was responsible for implementing the plan for reappraisal. A performance evaluation measures the degree to which the reappraisal objectives were accomplished for the specified appraisal years.

MASS APPRAISAL REPORT

The District is required to prepare a written mass appraisal report. The mass appraisal report must comply with USPAP Standard 6. The report is prepared by the Director of Operations and submitted to the Chief Appraiser for approval.

PREPARATION OF APPRAISAL ROLL

The Chief Appraiser prepared for the assessor of each county, municipality, and school district participating in the District an estimate of the taxable value of property in that taxing unit per Sec. 26.01 (e) of the Texas Property Tax Code. A letter was prepared for each of these taxing units along with the estimate of taxable value of property in that taxing unit. Valuation notices were mailed to property owners only after the above steps were completed. Real property

notices were mailed on April 1, 2025. Business personal property notices were mailed on May 1, 2025.

CERTIFIED APPRAISAL ROLL

The attached charts detail the number of parcels, market value, and taxable value for the major categories in Comal County for the years 2021 through 2025 as of certification. Additionally, the market and taxable values to each taxing jurisdiction are listed below. The values recorded are as of July each year. Please note that the certified values are subject to change resulting from Appraisal Review Board action, correction of clerical errors, and granting of late homestead applications.

EXEMPTIONS

The District is responsible for the administration of exemptions to eligible property owners. An exemption reduces taxable value on a property, which in turn decreases the property owner's tax burden.

Exemption Type	Description	2025	2024	2023	2022	2021
Absolute	New Exemptions	181	84	101	529	81
	Total Value Loss	\$1,756,630	\$10,463,176	\$7,857,228	\$2,701,763	\$11,234,300
Partial	New Exemptions	3,183	3,718	4,577	7,118	4,266
	Total Value Loss	\$228,739,326	\$263,184,579	\$363,521,134	\$537,500,712	\$289,565,781

Homestead Exemptions	2025	2024	2023	2022	2021
Count	55,151	52,280	49,165	45,881	41,599
Average Market Value	\$530,446	\$527,435	\$536,213	\$488,822	\$348,875
Average Taxable Value	\$391,851	\$365,602	\$328,924	\$293,389	\$275,796

APPEAL PROCESS

The appeal process relies on the results from the valuation process, property characteristics, ratio studies and sales reports. Informal hearings are not mandated by the Texas Property Tax Code; however, it is the District's policy to offer informal meetings to all property owners prior to their scheduled formal hearing. Although the informal meetings are a courtesy extended to property owners, the District considers informal meetings as an opportunity to communicate with property owners, verify records and identify any areas of the appraisal record which may require further review. The District recognizes that informal meetings exist for both the benefit of the public and the District. A protest that cannot be settled at an informal meeting will proceed to a scheduled hearing with the Appraisal Review Board.

The following chart details the number of protests for the major categories in Comal County for the years 2021-2025, as of certification.

State Code	2025	2024	2023	2022	2021
A	19,311	14,259	14,908	17,024	7,783
B	672	615	542	514	366
C	4,019	3,943	4,781	5,659	2,921
D	710	727	908	1,066	547
E	772	723	809	1,007	561
F	2,270	2,249	2,271	2,430	1,903
J	198	256	203	352	311
L	772	779	779	704	907
M	167	205	133	132	77
O	2,435	2,938	3,442	2,068	2,284
Other	19	29	33	31	12
Total	31,345	26,723	28,809	30,987	17,672

The following chart details the number of protests that were filed by property owners or by property tax agents for the years 2021-2025.

Protest Filed By:	2025	2024	2023	2022	2021
Owner	8,009	6,917	10,205	15,260	7,224
Agent	23,699	19,712	18,664	15,730	10,502
Other	9	150	9	48	14
Total	31,717	26,779	28,878	31,038	17,740

The following chart demonstrates the outcome of the protests for the years 2021-2025.

Outcome	2025	2024	2023	2022	2021
Withdrawn/Cancelled	1,467	1,504	1,950	1,998	1,340
Settled Informally	12,736	15,673	14,515	15,904	10,545
Topline	1,567	6,138	6,803	4,957	1,653
ARB Decision	1,362	1,477	2,209	3,075	2,292
No Show	1,122	1,871	3,327	5,076	1,905
Pending	13,423	34	21	9	5
Total	31,677	26,697	28,825	31,019	17,740

FINAL PERFORMANCE ANALYSIS

According to Chapter 5 of the Texas Property Tax Code and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a biannual Property Value Study (PVS) of each Texas school district and each appraisal district. The Comal Appraisal District undergoes a property value study on odd numbered years. The most recent study was for 2023, and the final results of that study have been published and are detailed below. The 2025 PVS study is currently underway.

2023 PVS Overall Category Ratio (Final/Preliminary Results)			
046/Comal County	046-091/New Braunfels ISD		046-902/Comal ISD
Category		Category	
A	98.68%	A	99.54%
B	95.67%	B	98.08%
C	Not Tested	C	102.63%
D	Not Tested	D	
E	Not Tested	E	102.40%
F	100.94%	F	100.79%
L	Not Tested	L	
Local Value	\$8,675,832,365		\$34,407,765,855
State Value	\$8,777,091,279		\$34,545,615,514
Overall Ratio (as %)	98.85%		99.60%

The Property Tax and Assistance Division of the Comptroller's Office conducts a biannual review of the District's compliance with governance, taxpayer assistance, operating procedures, and appraisal standards. This review is called the Methods and Assistance Program (MAP) Review. The 2024 results for the Comal Appraisal District are detailed below:

Mandatory Requirements	Pass/Fail
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax code chapter 6?	Pass
2. Do property inspections match appraisal district records?	Pass
3. Does the appraisal district have written procedures for appraisal?	Pass
4. Are values reproducible using the written procedures and appraisal records?	Pass
5. Were all appraisal district documents requested by PTAD made available to the reviewer by the required date?	Pass
Appraisal District Activity	Rating
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures, and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

After the release of the preliminary results, the District is able to cure any matter that came up during the MAP review. The District as of this report has cured all matters that were brought up during the review and when final results are published the District will have a perfect score passing all mandatory requirements with a 100 score and “Meets All” on Appraisal District Activity.

FINANCIAL RESULTS

The following chart demonstrates the District’s cost per parcel between the years 2021-2025.

Appraisal Year	No. of Parcels	Map Tier	Annual Budget	Cost Per Parcel
2025	117,614		\$5,864,557	\$49.86
2024	115,327		\$5,597,330	\$48.53
2023	112,914		\$5,351,106	\$47.39
2022	108,898		\$4,651,279	\$42.71
2021	105,186		\$4,104,308	\$39.02

TAXPAYER ASSISTANCE RESULTS

The Comal Appraisal District is dedicated to serving the public's needs and increasing the community's knowledge of the Texas Property Tax System. The Comal Appraisal District has taken measures to increase public awareness of the appraisal process by increasing the type and amount of information available to the public. We have revamped the Appraisal District's web site to include frequently asked questions, how your home was appraised, and the inclusion of the District's budget, reappraisal plan, annual report, and the Texas Comptroller's evaluations (Property Value Study and Method and Assistance Program) of the District. Administration has also conducted workshops and presentations on procedures to protest property values, types of exemptions, and special-use valuations eligibility requirements.

The District offers comment cards as a mechanism for the public's input on their experience. The customer comment cards allow the public to rate our office on its display of courtesy, professionalism, and service on a scale: Very Good, Good, Fair, and Poor. Additionally, we have customer service surveys available to fill out on our website.

The District does house the Taxpayer Liaison Officer (TLO) on site at the Appraisal District. The TLO is employed by the Board of Directors to assist taxpayers in matters regarding the District and the Appraisal Review Board.

CERTIFICATION

This report was prepared by Tanner Jones, Director of Operations, on August 19, 2025.

Totals by State Category

2021-2025

State Code	Description	2025	2024	2023	2022	2021
A	Parcel Count	75,475	72,165	69,821	65,221	60,852
	Market Value	\$36,648,045,330	\$34,945,192,100	\$33,626,555,987	\$28,792,708,701	\$19,117,354,592
	Taxable Value	\$25,240,215,152	\$23,277,548,978	\$20,960,946,926	\$17,833,024,517	\$14,359,855,716
	% Change	8.43%	11.05%	17.54%	24.19%	14.14%
B	Parcel Count	1,023	992	981	983	965
	Market Value	\$1,810,788,462	\$1,722,271,042	\$1,455,347,700	\$1,273,067,576	\$1,062,369,749
	Taxable Value	\$1,794,491,265	\$1,699,825,018	\$1,447,380,209	\$1,267,564,421	\$1,058,594,696
	% Change	5.57%	17.44%	14.19%	19.74%	11.89%
C	Parcel Count	17,662	19,249	19,645	20,561	21,786
	Market Value	\$2,186,713,762	\$2,365,510,596	\$2,433,301,175	\$2,361,565,179	\$1,390,971,527
	Taxable Value	\$2,118,331,672	\$2,274,834,725	\$2,431,382,040	\$2,359,812,063	\$1,389,422,185
	% Change	-6.88%	-6.44%	3.03%	69.84%	16.91%
D	Parcel Count	5,719	5,602	5,646	5,677	5,568
	Market Value	\$4,786,910,011	\$4,831,282,958	\$4,736,684,065	\$4,213,282,984	\$2,852,990,267
	Taxable Value	\$46,317,414	\$48,237,427	\$48,929,762	\$43,176,059	\$35,686,819
	% Change	-3.98%	-1.41%	13.33%	20.99%	3.37%
E	Parcel Count	2,758	2,751	2,995	2,771	2,811
	Market Value	\$1,734,721,271	\$1,700,375,975	\$1,730,262,054	\$1,553,751,661	\$1,050,353,716
	Taxable Value	\$1,360,525,017	\$1,303,049,775	\$1,296,099,034	\$1,159,048,964	\$869,042,646
	% Change	4.41%	0.54%	11.82%	33.37%	8.57%
F	Parcel Count	3,531	3,582	3,607	3,489	3,410
	Market Value	\$6,411,086,818	\$6,256,034,894	\$5,756,409,257	\$5,366,876,956	\$4,132,761,992
	Taxable Value	\$6,311,288,522	\$6,090,050,591	\$5,745,448,395	\$5,357,367,982	\$4,124,405,391
	% Change	3.63%	6.00%	7.24%	29.89%	0.89%
G	Parcel Count	0	6	6	6	6
	Market Value	\$0	\$7,395,730	\$7,395,730	\$7,384,030	\$6,789,850
	Taxable Value	\$0	\$7,395,730	\$7,395,730	\$7,384,030	\$6,789,850
	% Change	-100.00%	0.00%	0.16%	8.75%	-4.01%
J	Parcel Count	573	513	613	604	579
	Market Value	\$348,769,854	\$338,676,236	\$305,822,377	\$274,775,190	\$236,820,106
	Taxable Value	\$346,484,127	\$335,470,410	\$305,822,377	\$274,775,190	\$236,820,106
	% Change	3.28%	9.69%	11.30%	16.03%	15.39%
L	Parcel Count	7,238	5,845	5,603	5,543	5,805
	Market Value	\$3,605,884,223	\$2,825,715,860	\$2,639,595,435	\$2,380,876,333	\$2,163,606,161
	Taxable Value	\$3,017,870,760	\$2,602,336,237	\$2,437,485,524	\$2,188,325,958	\$1,979,331,691
	% Change	15.97%	6.76%	11.39%	10.56%	2.40%
M	Parcel Count	2,522	2,510	2,514	2,523	2,225
	Market Value	\$86,761,104	\$86,141,945	\$71,194,956	\$71,888,450	\$64,262,226
	Taxable Value	\$71,244,077	\$68,281,600	\$58,128,225	\$58,969,074	\$52,107,551
	% Change	4.34%	17.47%	-1.43%	13.17%	12.06%
O	Parcel Count	3,129	3,722	4,211	2,902	2,556
	Market Value	\$271,042,580	\$334,315,641	\$363,661,182	\$230,666,562	\$159,617,927
	Taxable Value	\$267,701,354	\$327,285,155	\$360,875,256	\$230,026,411	\$156,830,969

	% Change	-18.21%	-9.31%	56.88%	46.67%	-4.74%
S	Parcel Count	114	114	109	112	110
	Market Value	\$81,432,530	\$81,736,320	\$83,940,350	\$81,324,260	\$69,041,770
	Taxable Value	\$81,432,530	\$81,736,320	\$83,940,350	\$81,324,260	\$69,041,770
	% Change	-0.37%	-2.63%	3.22%	17.79%	5.31%
X	Parcel Count	2,012	2,234	2,216	2,222	2,029
	Market Value	\$1,912,726,064	\$1,783,096,495	\$1,619,784,545	\$1,408,965,991	\$1,185,060,173
	Taxable Value	\$0	\$0	\$0	\$0	\$6,500
	% Change	#DIV/0!	#DIV/0!	#DIV/0!	-100.00%	6500.00%

Totals by Taxing Entity

2021-2025

Jurisdiction	Description	2025	2024	2023	2022	2021
Comal County (046)	Parcel Count	117,614	115,327	112,914	108,898	105,186
	Market Value	\$59,884,882,009	\$57,277,745,792	\$54,829,954,813	\$48,017,133,873	\$33,492,000,056
	Taxable Value	\$40,655,901,893	\$38,116,051,964	\$35,184,833,828	\$30,860,798,928	\$24,337,935,890
	% Change	6.66%	8.33%	14.01%	26.80%	10.32%
Comal County Lateral Road (046LR)	Parcel Count	117,615	115,327	112,913	108,898	105,186
	Market Value	\$59,884,913,848	\$57,277,745,792	\$54,829,746,114	\$48,017,133,873	\$33,492,000,056
	Taxable Value	\$40,570,730,365	\$38,116,051,964	\$35,104,772,288	\$30,783,324,722	\$24,267,039,113
	% Change	6.44%	8.58%	14.04%	26.85%	10.34%
City of Bulverde (CBUL)	Parcel Count	4,861	4,782	4,782	4,680	4,337
	Market Value	\$2,506,768,295	\$2,368,110,026	\$2,227,060,288	\$1,941,707,204	\$1,326,102,592
	Taxable Value	\$1,976,775,441	\$1,860,975,234	\$1,736,669,131	\$1,527,109,693	\$1,143,110,122
	% Change	6.22%	7.16%	13.72%	33.59%	14.57%
City of Fair Oaks (CFO)	Parcel Count	881	873	882	882	877
	Market Value	\$513,358,466	\$495,075,807	\$497,012,054	\$457,630,053	\$317,180,853
	Taxable Value	\$399,309,128	\$379,230,569	\$363,190,122	\$320,117,484	\$264,614,691
	% Change	5.29%	4.42%	13.46%	20.97%	13.95%
City of Garden Ridge (CGR)	Parcel Count	2,080	2,066	2,068	2,080	2,080
	Market Value	\$1,438,033,629	\$1,454,290,849	\$1,514,334,369	\$1,359,032,745	\$1,055,107,946
	Taxable Value	\$1,081,156,887	\$1,070,385,685	\$1,037,314,576	\$951,480,844	\$845,041,719
	% Change	1.01%	3.19%	9.02%	12.60%	6.59%
City of New Braunfels (CNB)	Parcel Count	34,260	33,694	33,151	32,558	31,510
	Market Value	\$17,016,164,378	\$16,721,575,894	\$16,045,899,455	\$14,430,996,208	\$10,838,506,307
	Taxable Value	\$13,400,099,876	\$12,918,827,102	\$12,156,370,356	\$10,927,331,577	\$8,850,119,953
	% Change	3.73%	6.27%	11.25%	23.47%	7.10%
City of Spring Branch (CSB)	Parcel Count	434	426	428	425	423
	Market Value	\$179,274,782	\$166,775,881	\$161,310,526	\$149,854,822	\$110,154,484
	Taxable Value	\$115,382,049	\$104,846,505	\$99,061,372	\$88,640,622	\$67,825,452
	% Change	10.05%	5.84%	11.76%	30.69%	14.71%
City of Schertz (CSCH)	Parcel Count	1,370	1,346	1,332	1,342	1,307
	Market Value	\$2,321,243,628	\$1,767,668,969	\$1,748,913,207	\$1,585,609,316	\$1,223,127,695
	Taxable Value	\$1,597,782,863	\$1,454,126,799	\$1,397,748,562	\$1,248,753,951	\$979,086,684
	% Change	9.88%	4.03%	11.93%	27.54%	-2.56%
City of Selma (CSEL)	Parcel Count	80	78	75	76	76
	Market Value	\$320,934,540	\$320,581,910	\$267,745,037	\$224,213,298	\$197,962,542
	Taxable Value	\$313,390,959	\$312,833,625	\$261,868,968	\$216,338,578	\$153,007,464
	% Change	0.18%	19.46%	21.05%	41.39%	-19.45%
Comal County Emergency Services District No. 1 (ES1)	Parcel Count	30,140	29,327	28,902	27,590	25,986
	Market Value	\$14,121,180,640	\$13,441,260,048	\$12,801,946,718	\$11,029,195,793	\$7,249,754,093
	Taxable Value	\$10,476,202,207	\$9,710,656,419	\$8,872,402,252	\$7,641,507,138	\$5,788,439,748
	% Change	7.88%	9.45%	16.11%	32.01%	15.49%
Comal County Emergency Services District No. 2 (ES2)	Parcel Count	34,457	34,079	33,641	33,193	32,820
	Market Value	\$13,916,013,216	\$13,533,921,943	\$13,077,975,821	\$11,204,478,855	\$6,932,129,322
	Taxable Value	\$10,787,850,512	\$10,212,241,180	\$9,551,984,744	\$8,198,319,973	\$5,836,845,502
	% Change	5.64%	6.91%	16.51%	40.46%	13.44%
Comal County Emergency Services District No. 3 (ES3)	Parcel Count	34,457	34,079	33,640	33,193	32,820
	Market Value	\$13,916,003,746	\$13,533,892,493	\$13,077,940,131	\$11,204,465,525	\$6,932,168,232
	Taxable Value	\$10,787,841,462	\$10,212,210,830	\$9,551,951,594	\$8,198,307,853	\$5,836,884,412
	% Change	5.64%	6.91%	16.51%	40.46%	13.44%
Comal County Emergency Services District No. 4 (ES4)	Parcel Count	16,834	16,229	16,111	15,998	15,744
	Market Value	\$7,407,308,214	\$7,093,606,753	\$6,909,587,737	\$6,033,093,119	\$4,024,597,339
	Taxable Value	\$5,478,013,520	\$5,157,616,462	\$4,726,603,709	\$4,175,967,516	\$3,230,702,027
	% Change	6.21%	9.12%	13.19%	29.26%	12.14%

Comal County Emergency Services District No. 5 (ES5)	Parcel Count	13,456	13,252	12,942	11,745	10,095
	Market Value	\$6,714,355,436	\$6,348,940,076	\$5,892,316,610	\$4,996,508,174	\$3,034,280,005
	Taxable Value	\$4,878,275,761	\$4,503,438,566	\$4,099,046,247	\$3,421,955,381	\$2,384,510,473
	% Change	8.32%	9.87%	19.79%	43.51%	12.72%
Comal County Emergency Services District No. 6 (ES6)	Parcel Count	6,626	6,531	6,481	6,440	6,416
	Market Value	\$4,968,051,336	\$4,821,260,551	\$4,768,364,057	\$4,268,956,173	\$3,146,373
	Taxable Value	\$3,438,137,433	\$3,218,050,135	\$3,002,069,258	\$2,719,770,317	\$2,288,323,853
	% Change	6.84%	7.19%	10.38%	18.85%	9.11%
Comal County Emergency Services District No. 7 (ES7)	Parcel Count	10,927	10,502	9,515	7,876	7,130
	Market Value	\$6,967,061,196	\$6,348,102,572	\$5,798,846,784	\$4,950,779,689	\$3,566,555,317
	Taxable Value	\$5,559,637,542	\$4,846,272,227	\$4,304,583,522	\$3,669,338,506	\$2,878,728,027
	% Change	14.72%	12.58%	17.31%	27.46%	11.85%
Central Comal County MUD 1 (MCC1)	Parcel Count	6	5			
	Market Value	\$10,345,140	\$9,567,440			
	Taxable Value	\$323,500	\$327,810			
	% Change	-1.31%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Canyon Ranch MUD (MCR)	Parcel Count	177	4	4	3	
	Market Value	\$15,530,280	\$7,846,020	\$6,265,709	\$5,933,370	
	Taxable Value	\$15,530,280	\$7,818,312	\$831,270	\$65,950	
	% Change	98.64%	840.53%	1160.45%	#DIV/0!	#DIV/0!
Flying W MUD (MFW)	Parcel Count	3	2			
	Market Value	\$10,046,690	\$10,516,170			
	Taxable Value	\$1,033,270	\$1,032,050			
	% Change	0.12%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Johnson Ranch MUD (MJR)	Parcel Count	1,089	1,019	1,016	954	891
	Market Value	\$487,273,442	\$467,191,536	\$461,575,469	\$379,730,140	\$276,581,431
	Taxable Value	\$386,386,728	\$374,272,559	\$364,674,011	\$300,294,445	\$227,178,371
	% Change	3.24%	2.63%	21.44%	32.18%	14.78%
Kyndwood MUD (MK)	Parcel Count	312	3			
	Market Value	\$31,509,524	\$10,129,483			
	Taxable Value	\$31,142,699	\$10,129,483			
	% Change	207.45%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Meyer Ranch MUD (MMR)	Parcel Count	1,320	1,257	1,012	766	589
	Market Value	\$422,407,877	\$362,630,466	\$299,507,584	\$187,295,816	\$101,844,920
	Taxable Value	\$350,485,923	\$315,207,044	\$261,597,335	\$164,651,128	\$96,294,837
	% Change	11.19%	20.49%	58.88%	70.99%	137.47%
Purlsong MUD (MP)	Parcel Count	7				
	Market Value	\$18,214,684				
	Taxable Value	\$1,423,938				
	% Change	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sky Ranch MUD (MSR)	Parcel Count	2	1			
	Market Value	\$3,688,110	\$2,989,375			
	Taxable Value	\$3,688,110	\$2,989,375			
	% Change	23.37%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Simmons Valley MUD (MSV)	Parcel Count	235				
	Market Value	\$13,052,278				
	Taxable Value	\$13,052,278				
	% Change	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
West Comal Co. MUD 1 (MWCC1)	Parcel Count	6				
	Market Value	\$4,677,410				
	Taxable Value	\$1,893,770				
	% Change	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Parcel Count	478	475	480	482	476

Boerne ISD (SBOE)	Market Value	\$315,995,431	\$306,003,735	\$305,747,605	\$287,981,005	\$197,164,532
	Taxable Value	\$210,075,012	\$218,203,532	\$208,843,477	\$200,070,662	\$164,074,913
	% Change	-3.73%	4.48%	4.38%	21.94%	9.31%
Comal ISD (SCIS)	Parcel Count	94,001	92,120	89,857	86,857	83,547
	Market Value	\$47,407,028,229	\$45,175,592,867	\$43,069,581,372	\$37,698,102,386	\$25,960,304,950
	Taxable Value	\$27,198,166,320	\$27,339,378,869	\$25,100,557,472	\$23,485,641,510	\$18,616,656,986
	% Change	-0.52%	8.92%	6.88%	26.15%	9.72%
New Braunfels ISD (SNBI)	Parcel Count	23,482	23,071	22,900	21,888	21,491
	Market Value	\$12,147,299,944	\$11,780,870,804	\$11,447,168,237	\$10,017,619,307	\$7,322,217,632
	Taxable Value	\$7,828,145,030	\$7,973,846,165	\$7,487,852,379	\$7,155,312,731	\$5,774,529,300
	% Change	-1.83%	6.49%	4.65%	23.91%	8.03%
Wimberley ISD (SWIM)	Parcel Count	11	10	11	11	10
	Market Value	\$4,599,090	\$4,599,660	\$4,656,370	\$4,587,520	\$2,306,379
	Taxable Value	\$3,416,604	\$3,429,638	\$3,175,925	\$3,224,212	\$2,011,100
	% Change	-0.38%	7.99%	-1.50%	60.32%	4.71%
Comal County Water Improvement District No. 1A (WC1A)	Parcel Count	1,157	1,147	1,144	671	586
	Market Value	\$596,591,772	\$467,195,664	\$373,376,290	\$227,499,274	\$120,013,490
	Taxable Value	\$511,173,279	\$394,467,311	\$312,776,235	\$198,604,306	\$90,409,285
	% Change	29.59%	26.12%	57.49%	119.67%	137.88%
Comal County Water Improvement District No. 1B (WC1B)	Parcel Count	22	14	15	18	11
	Market Value	\$95,276,385	\$59,881,064	\$39,289,168	\$42,997,768	\$30,014,124
	Taxable Value	\$51,591,298	\$26,535,522	\$2,000,273	\$15,761,677	\$251,266
	% Change	94.42%	1226.60%	-87.31%	6172.90%	53.56%
Comal County Water Improvement District No. 1C (WC1C)	Parcel Count	12	10	8	7	4
	Market Value	\$50,061,084	\$31,649,636	\$25,252,562	\$18,956,509	\$16,308,092
	Taxable Value	\$30,808,422	\$2,018,776	\$2,017,193	\$2,087,104	\$25,829
	% Change	1426.09%	0.08%	-3.35%	7980.47%	#DIV/0!
Comal County Water Improvement District No. 1D (WC1D)	Parcel Count	125	123	122	7	4
	Market Value	\$102,636,770	\$80,059,630	\$61,750,960	\$22,541,189	\$18,328,986
	Taxable Value	\$77,122,649	\$31,635,935	\$22,076,971	\$10,078,410	\$47,314
	% Change	143.78%	43.30%	119.05%	21201.12%	#DIV/0!
Comal County Water Improvement District No. 1E (WC1E)	Parcel Count	4	3	3	2	1
	Market Value	\$13,156,906	\$13,146,028	\$13,145,917	\$10,755,133	\$4,441,855
	Taxable Value	\$39,265	\$46,454	\$44,062	\$42,199	\$39,866
	% Change	-15.48%	5.43%	4.41%	5.85%	#DIV/0!
Comal County Water Improvement District No. 1F (WC1F)	Parcel Count	192	5	3	2	1
	Market Value	\$22,507,951	\$5,725,382	\$4,879,513	\$5,056,907	\$2,053,985
	Taxable Value	\$21,917,813	\$2,473,016	\$19,798	\$19,571	\$18,434
	% Change	786.28%	12391.24%	1.16%	6.17%	#DIV/0!
Comal County Water Improvement District No. 3 Master District (WC13)	Parcel Count	9	6	3	6	
	Market Value	\$1,156,733	\$512,765	\$15,859,330	\$25,950,134	
	Taxable Value	\$844,652	\$61,084	\$88,100	\$3,648,077	
	% Change	1282.77%	-30.67%	-97.59%	#DIV/0!	#DIV/0!
Comal County Water Improvement District No. 3A (WC13A)	Parcel Count	441	424			
	Market Value	\$100,451,919	\$54,899,682			
	Taxable Value	\$84,106,495	\$48,289,529			
	% Change	74.17%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Comal County Water Control & Improvement District No. 6 (WC16)	Parcel Count	3,191	2,948	2,624	2,216	1,609
	Market Value	\$1,261,178,916	\$903,053,910	\$827,361,450	\$715,720,879	\$446,053,932
	Taxable Value	\$1,082,334,522	\$786,593,373	\$720,517,982	\$649,777,504	\$421,046,782
	% Change	37.60%	9.17%	10.89%	54.32%	45.48%
Lake Dunlap Water Improvement	Parcel Count	124	119	120	118	117
	Market Value	\$236,981,390	\$222,828,208	\$192,984,374	\$160,581,347	\$136,205,309

District (WCLD)	Taxable Value	\$160,131,031	\$157,841,916	\$147,765,307	\$126,828,156	\$111,467,286
	% Change	1.45%	6.82%	16.51%	13.78%	#DIV/0!
Comal County Master Water Improvement District (WCM)	Parcel Count	13	10	10	7	7
	Market Value	\$33,528,788	\$43,923,569	\$25,904,249	\$16,222,033	\$12,865,034
	Taxable Value	\$6,805,165	\$32,068	\$520,614	\$190,178	\$1,412,949
	% Change	21121.05%	-93.84%	173.75%	-86.54%	26640.14%
York Creek Improvement District (WYC)	Parcel Count	3,240	3,186	2,677	2,225	1,863
	Market Value	\$2,170,904,234	\$2,016,441,078	\$1,794,301,429	\$1,482,832,295	\$1,069,706,597
	Taxable Value	\$1,779,752,299	\$1,595,564,752	\$1,377,566,552	\$1,130,263,925	\$870,449,374
	% Change	11.54%	15.82%	21.88%	29.85%	6.26%