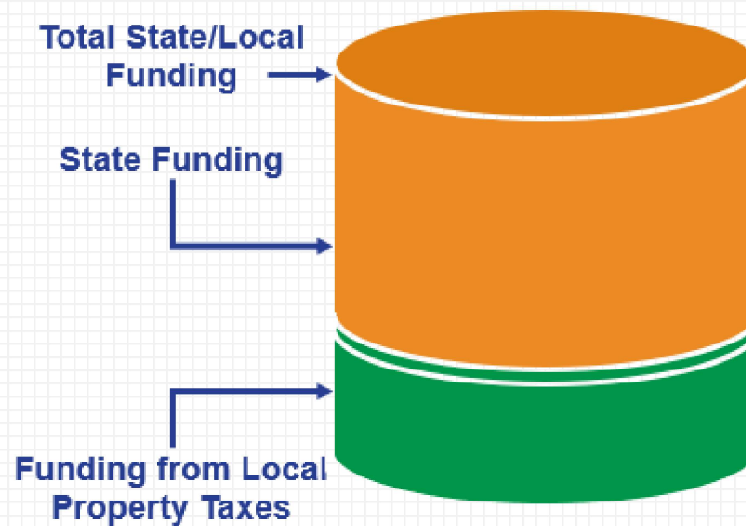




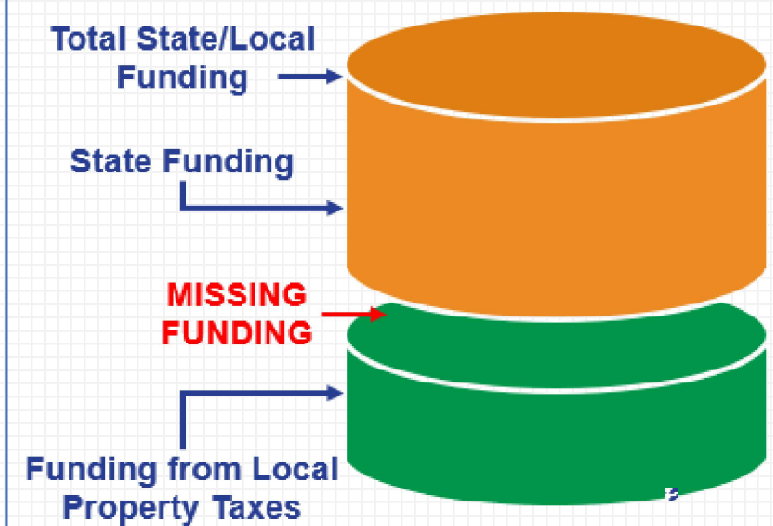
Property
Taxes

Property Value Study

If Local Values Are Used



If State Values Are Used



Brackett ISD	State Comptroller School District Property Value Study (SDPVS) - REVIEW									
2/9/2026										
	FINAL BISD FUNDING RESULTS FROM PROTEST - SEPTEMBER, 202X (TY +1)									
	RESOLVED				Pending Protest Outcome		POSSIBLE SCENARIOS+			
Tax Year (TY)	2021	2022	2023	2024	2025		2026	2027		
STUDY	SDPVS	MAP & SDPVS	SDPVS & TARP	MAP (no SDPVS)	SDPVS		MAP (+SDPVS ?)		SDPVS + TARP? (If 3 yrs Invalid)	
Preliminary - SDPVS	INVALID	INVALID	INVALID	VALID	INVALID					
Grace - Eligibility*	Ineligible for Grace	Ineligible for Grace	Ineligible for Grace	N/A	Ineligible for Grace-did not pass previous 2 studies		Ineligible for Grace-did not pass previous 2 studies		Ineligible for Grace-did not pass previous 2 studies	
BISD Protest Filed	YES	YES	YES	N/A	YES					
Protest Results	INVALID	INVALID	VALID	VALID	IF, VALID	IF, INVALID	IF, VALID	IF, INVALID	IF, VALID	IF, INVALID
Final Values Certified to TEA	State Values Assigned	State Values Assigned	Local Values Assigned	Local Values Assigned	Local Values Assigned	State Values Assigned	Local Values Assigned	State Values Assigned	Local Values Assigned	State Values Assigned
TAXABLE VALUES										
KCAD - Certified for Levy					\$ 1,028,083,068					
Comptroller Assigned					\$ 1,154,566,033					
Difference		12.30%	Increase vs. Certified Levy		\$ 126,482,965					
*chart provides summary only and does not address all conditions for Grace Ineligibility										
+ Future SDPVS are unknown										

Brackett ISD		State Comptroller School District Property Value Study (SDPVS) - REVIEW			
2/9/2026					
<u>Study</u>	<u>Acronym</u>	<u>Purpose for State</u>		<u>Schedule</u>	
Grace		2 yr provision-allows State to certify local values to TEA for funding, even if Invalid		must pass two SDPVS in consecutive years to be eligible for grace	
Grace Year 1		1st Yr of invalid findings following 2 yrs of valid findings of PVS			
Grace Year 2		The second consecutive year of invalid findings of a PVS			
Methods & Assistance Program	MAP (even yrs)	Mandatory- reviews governance, taxpayer assistance, operating procedures & appraisal Methodology		biennial; both studies required, if PVS is failed prior year	
Post-Grace		If invalidity continues, ISD loses its grace status, and State Value is used			
School District Property Value Study	SDPVS or PVS (odd yrs)	Ensures equitable distribution of state funding by verifying CAD values at market		biennial; required, if PVS is failed prior year	
Targeted Appraisal Review Program	TARP	Comptroller investigates the CAD's appraisal methods, standards, and procedures to determine why property values are inaccurate			
Texas Education Agency	TEA	Receives Certified State Comptroller Values for funding calculations			