



**ATASCOSA CENTRAL APPRAISAL DISTRICT**

**2018 ANNUAL REPORT**



# Atascosa Central Appraisal District

P.O. Box 600  
624 N. Main Street  
Pleasanton, Texas 78064

March 15, 2019

TO: All Entities  
RE: Annual Report 2019

Enclosed with this letter, you will find the Annual Report of Atascosa Central Appraisal District (ACAD) for 2018. This report endeavors to provide information about the operations of the Appraisal District.

Atascosa Central Appraisal District continues to work diligently to provide equality and uniformity to the citizens of Atascosa County and the sixteen entities represented who rely on our work and expect our operations to be efficient, timely, and accurate. ACAD works with the State Comptrollers' Office, Property Tax Assistance Division, to ensure that school districts receive accurate appraisal values for setting the basis for school funding. Our staff strives to provide excellent customer service to our clients and entities in all areas of our operations, whether in the field or in the office setting.

Atascosa Central Appraisal District participated in the 2018 Methods and Assistance Program that is conducted bi-annually by the State Comptrollers' office, Property Tax Assistance Division. The Methods and Assistance Program Report found that the ACAD passed all Mandatory Requirements. The results to the Methods and Assistance Program Review may be viewed on the State Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/map/2018/index.php>.

The District continues to hold informational meetings for both the public and our entities. In addition to the public service meetings that were held, Atascosa Central Appraisal District maintains a website. This website is designed to assist the public in obtaining information about the District. Property forms are also available for download and a customer service email address is provided for general inquiries. This website has a link to the property search screen and the Texas Comptroller of Public Accounts website. Atascosa Central Appraisal District strives to meet the public's needs with updated technology and tools. Please visit us at [www.atascosacad.com](http://www.atascosacad.com).

I hope that you will find this report to be informative. Thank you for your continued support and have a great year.

Sincerely,

A handwritten signature in blue ink that reads "Michelle L. Cardenas".

Michelle L. Cardenas, RPA, RTA, CTA, CCA  
Chief Appraiser

ATASCOSA CENTRAL APPRAISAL DISTRICT

**ENTITIES SERVED**

16

Atascosa County	FMLR Evergreen
Water District	Karnes City ISD
Charlotte	Charlotte ISD
Christine	Somerset ISD
Jourdanton	Jourdanton ISD
Lytle	Lytle ISD
Pleasanton	Pleasanton ISD
Poteet	Poteet ISD

**BOARD OF DIRECTORS**

The Board of Directors of the Atascosa Central Appraisal District consists of nine voting members and one non-voting member. The non-voting member is the current Tax Assessor/Collector for Atascosa County.

Board Members include:

Arthur Troell	Pleasanton ISD
Kimberly Faulk	City of Lytle/Lytle ISD
Susan Netardus	City of Jourdanton
Lewis G. Lem	Jourdanton ISD/City of Christine
Stuart Knowlton	Atascosa County/FMLR
William Gates	City of Charlotte/Charlotte ISD
Frank Persyn	Pleasanton ISD
Jose A. Rodriguez	City of Pleasanton
Salvador Almanza	Poteet ISD/City of Poteet
Loretta Holley	Atascosa Co. Tax Assessor/Collector

## State Codes

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- A1: SINGLE FAMILY RESIDENCE (INCLUDING LAND)
- A2: SINGLE FAMILY MOBILE HOME (MH LINKED)
- A3: AUXILIARY IMPROVEMENT (NO AG, NO RESIDENCE)
- A4: SINGLE FAMILY MOBILE HOME (ATTACHED TO LAND)
- B1: MULTIFAMILY RESIDENTIAL APARTMENTS
- B2: MULTIFAMILY RESIDENTIAL DUPLEX, TRIPLEX, FOURPLEX
- C1: REAL PROPERTY: VACANT LOTS AND LAND TRACTS (PLATTED) (RESIDENTIAL, COMMERCIAL, INDUSTRIAL)
- C2: REAL PROPERTY: COLONIA LOTS AND LAND TRACTS
- D1: REAL PROPERTY: QUALIFIED OPEN-SPACE LAND
- D1W: WILDLIFE MANAGEMENT
- D2: REAL PROPERTY: FARM AND RANCH IMPROVEMENTS ON QUALIFIED OPEN-SPACE LAND
- D4: NON-QUALIFIED LAND/ROADS (TAXABLE)
- E1: SINGLE FAMILY RESIDENTIAL ON FARM/RANCH
- E2: SINGLE FAMILY MH (MH LINKED)
- E3: AUXILIARY IMPROVEMENT (NO AG, NO RESIDENCE)
- E4: SINGLE FAMILY MH (ATTACHED TO LAND)
- E5: RURAL LAND
- F1: REAL PROPERTY: COMMERCIAL
- F2: REAL PROPERTY: INDUSTRIAL AND MANUFACTURING
- G1: REAL PROPERTY: OIL AND GAS
- G2: REAL PROPERTY: MINERALS
- G3: REAL PROPERTY: OTHER SUB-SURFACE INTERESTS IN LAND
- H1: TANGIBLE PERSONAL PROPERTY: PERSONAL VEHICLES, NOT USED FOR BUSINESS
- H2: TANGIBLE PERSONAL PROPERTY: GOODS IN TRANSIT
- J: REAL AND TANGIBLE PERSONAL PROPERTY: UTILITIES
- L1: PERSONAL PROPERTY: COMMERCIAL
- L2: PERSONAL PROPERTY: INDUSTRIAL AND MANUFACTURING
- M1: AIRCRAFT
- M2: OTHER TANGIBLE PERSONAL PROPERTY
- M3: MOBILE HOMES ON NON-OWNED LAND
- N: INTANGIBLE PERSONAL PROPERTY ONLY
- O: REAL PROPERTY: RESIDENTIAL INVENTORY
- S: SPECIAL INVENTORY

## State Codes

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### X: TOTALLY EXEMPT PROPERTY AND SUBCATEGORIES

- XA 11.111 PUBLIC PROPERTY FOR HOUSING INDIGENT PERSONS
- XB 11.145 INCOME PRODUCING TANGIBLE PERSONAL PROPERTY VALUED UNDER \$500
- XC 11.146 MINERAL INTEREST PROPERTY VALUED UNDER \$500
- XD 11.181 IMPROVING PROPERTY FOR HOUSING WITH VOLUNTEER LABOR
- XE 11.182 COMMUNITY HOUSING DEVELOPMENT ORGANIZATIONS
- XF 11.183 ASSISTING AMBULATORY HEALTH CARE CENTERS
- XG 11.184 PRIMARILY PERFORMING CHARITABLE FUNCTIONS
- XH 11.185 DEVELOPING MODEL COLONIA SUBDIVISIONS
- XI 11.19 YOUTH SPIRITUAL, MENTAL, AND PHYSICAL DEVELOPMENT ORGANIZATIONS
- XJ 11.21 PRIVATE SCHOOLS
- XL 11.231 ORG'S PROVIDING ECONOMIC DEVELOP SERVICES TO LOCAL COMMUNITY
- XM 11.25 MARINE CARGO CONTAINERS
- XN 11.252 MOTOR VEHICLES LEASED FOR PERSONAL USE
- XO 11.254 MOTOR VEHICLES FOR INCOME PRODUCTION AND PERSONAL USE
- XP 11.271 OFFSHORE DRILLING EQUIPMENT NOT IN USE
- XQ 11.29 INTRACOASTAL WATERWAY DREDGE DISPOSAL SITE
- XR 11.30 NONPROFIT WATER OR WASTEWATER CORPORATION
- XS 11.33 RAW COCOA AND GREEN COFFEE HELD IN HARRIS COUNTY
- XT 11.34 LIMITATION ON TAXES IN CERTAIN MUNICIPALITIES
- XU 11.23 MISCELLANEOUS EXEMPTIONS
- XV OTHER EXEMPTIONS (PUBLIC PROPERTY, RELIGIOUS ORG, CHARITABLE ORG,  
AND OTHERS)

**PROPERTY COUNT**

	<b>2016</b>	<b>2017</b>	<b>2018</b>
CITY OF CHARLOTTE	1,632	1,635	1,622
CITY OF CHRISTINE	1,568	1,565	1,622
CITY OF JOURDANTON	2,556	2,529	2,420
CITY OF LYTLE	1,305	1,344	1,324
CITY OF PLEASANTON	5,592	5,737	5,669
CITY OF POTEET	1,629	1,641	1,652
FMLR	54,060	58,989	61,124
ATASCOSA COUNTY	54,074	59,014	61,131
CHARLOTTE ISD	6,316	7,825	8,137
JOURDANTON ISD	11,204	13,247	13,701
KARNES CITY ISD	4,430	4,895	6,272
LYTLE ISD	3,764	3,864	3,865
PLEASANTON ISD	18,619	19,184	20,468
POTEET ISD	6,630	6,767	6,798
SOMERSET ISD	4,376	4,450	4,486
EVERGREEN	54,070	59,012	61,126

**2018 CERTIFIED TOTALS ATASCOSCA CENTRAL APPRAISAL DISTRICT**

<b>State Code</b>	<b>Description</b>	<b>COUNT</b>	<b>Acres</b>	<b>New Market Value</b>	<b>Market Value</b>
A	SINGLE FAMILY RESIDENCE	13,290		\$27,340,662	\$1,123,772,739
B	MULTIFAMILY RESIDENCE	152		\$3,601,640	\$55,050,835
C	VACANT LOT	4,337		\$0	\$53,011,863
D1	QUALIFIED OPEN-SPACE LAND	8,316	692,008.5516	\$0	\$1,382,862,540
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,065		\$1,222,820	\$13,865,970
E	RURAL LAND, NON QUALIFIED OPEN SP	6,982	44,766.9936	\$19,141,380	\$625,617,129
F1	COMMERCIAL REAL PROPERTY	1,606		\$6,545,695	\$346,920,239
F2	INDUSTRIAL & MANUFACTURING REAL PROPERTY	22		\$18,601,480	\$51,391,040
G1	OIL AND GAS	20,019		\$0	\$707,858,540
J1	WATER SYSTEMS	1		\$0	\$7,860
J2	GAS DISTRIBUTION SYSTEMS	6		\$0	\$772,100
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	57		\$0	\$92,339,210
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	98		\$0	\$13,861,770
J5	RAILROAD	52		\$0	\$28,731,890
J6	PIPELAND COMPANY	216		\$0	\$116,791,020
J7	CABLE TELEVISION COMPANY	39		\$0	\$2,927,460
J8	OTHER TYPE OF UTILITY	39		\$0	\$8,021,550
J9	RAILROAD ROLLING STOCK	1		\$0	\$6,254,800
L1	COMMERCIAL PERSONAL PROPERTY	1,610		\$0	\$152,702,920
L2	INDUSTRIAL & MFG PERSONAL PROPERTY	339		\$0	\$634,122,670
M1	TANGIBLE OTHER PERSONAL MOBILE HOME	2,079		\$7,158,850	\$56,216,247
O	RESIDENTIAL INVENTORY	146		\$149,650	\$2,342,670
S	SPECIAL INVENTORY TAX	29		\$0	10,277,240
X	TOTALLY EXEMPT PROPERTY	4,887		\$21,682,440	\$136,063,153
	<b>TOTALS</b>		736,775.5452	\$105,444,617	\$5,621,783,455

**CAD NEW CONSTRUCTION DETAIL**

	<b>Property</b>	<b>New Value</b>
2016	3264	\$73,932,222
2017	1826	\$77,914,898
2018	2211	\$106,527,537

**CERTIFIED MARKET VALUE TOTALS (\$)**

	2016	2017	2018
CITY OF CHARLOTTE	70,287,832	70,034,892	64,558,151
CITY OF CHRISTINE	9,197,074	9,252,354	12,047,137
CITY OF JOURDANTON	208,664,414	220,321,708	231,582,637
CITY OF LYTLE	127,088,124	134,478,522	146,968,102
CITY OF PLEASANTON	646,371,295	673,697,135	761,217,006
CITY OF POTEET	82,546,929	84,249,163	94,981,267
FMLR	4,760,255,724	4,902,459,579	5,616,279,786
ATASCOSA COUNTY	4,766,260,890	4,903,490,300	5,621,783,455
CHARLOTTE ISD	400,862,906	418,109,263	493,101,648
JOURDANTON ISD	1,034,683,847	1,083,397,869	1,220,673,543
KARNES CITY ISD	122,715,291	169,761,464	165,822,530
LYTLE ISD	281,043,554	294,985,563	354,628,392
PLEASANTON ISD	2,202,679,454	2,194,471,242	2,476,602,189
POTEET ISD	540,585,730	562,398,854	685,448,421
SOMERSET ISD	179,950,559	179,232,976	219,639,670
EVERGREEN	4,761,073,380	4,903,447,940	5,614,495,680

**NET TAXABLE VALUE (\$)**

	2016	2017	2018
CITY OF CHARLOTTE	63,569,610	63,347,620	57,257,037
CITY OF CHRISTINE	7,164,835	7,281,568	8,669,878
CITY OF JOURDANTON	183,526,009	188,197,675	193,737,935
CITY OF LYTLE	112,435,778	116,262,283	124,878,206
CITY OF PLEASANTON	597,324,508	621,046,743	680,021,494
CITY OF POTEET	74,405,277	75,720,037	83,222,033
FMLR	3,557,535,947	3,683,946,337	3,991,261,480
ATASCOSA COUNTY	3,579,605,640	3,701,009,119	4,012,448,239
CHARLOTTE ISD	229,275,861	245,808,791	298,721,894
JOURDANTON ISD	764,354,138	804,528,229	872,594,348
KARNES CITY ISD	91,311,206	138,023,784	130,132,140
LYTLE ISD	205,934,323	216,311,693	245,442,243
PLEASANTON ISD	1,736,547,386	1,736,463,896	1,810,377,865
POTEET ISD	261,205,040	271,629,225	334,843,940
SOMERSET ISD	119,185,504	122,228,591	149,609,214
EVERGREEN	3,560,307,398	3,687,095,327	3,991,170,451



## 2018 Atascosa County Taxing Entity Tax Rates and Exemptions

2018	TAX RATES								
CODE	ENTITY	M&O	I&S	TAX RATE	HS	OA	DP	DV	OPTIONAL OA
GAT	ATASCOSA	0.4529	0.0485	0.5014		25,000		% of Discount	
FMLR	FRM TO	0.0985		0.0985	3,000	22,000		% of Discount	
WEV	EVERGREEN	0.0065		0.0065		25,000	25,000	% of Discount	
CHR	CITY OF	0.44484		0.444849					
SCH	CHARLOTTE ISD	**		0	25,000	10,000	10,000	% of Discount	
CCH	CITY OF	0.36786		0.367867				% of Discount	
SJO	JOURDANTON	1.17	0.3308	1.5008	25,000	10,000		% of Discount	10,000
CJO	CITY OF	0.43808	0.098413	0.5365		10,000		% of Discount	
SLY	LYTLE ISD	1.17	0.201928	1.371928	25,000	10,000	10,000	% of Discount	
CLY	CITY OF LYTLE	0.3122	0.1103	0.4225		10,000		% of Discount	
SPL	PLEASANTON	1.17	0.297209	1.467209	25,000	10,000	10,000	% of Discount	
CPL	CITY OF	0.29853	0.201232	0.499763		16,000		% of Discount	
SKA	KARNES ISD	1.04	0.1268	1.1668	25,000	10,000	10,000	% of Discount	
SPO	POTEET ISD	1.16958	0.300542	1.470131	25,000	10,000	10,000	% of Discount	
CPO	CITY OF	0.6808	0.4192	1.1		6,000		% of Discount	
SSU	SOMERSET ISD	1.17	0.272173	1.442173	25,000	10,000	10,000	% of Discount	
CODES						DV EX Amount			
HS	HOMESTEAD					DV1/DV1S		5,000	
OA	OVER-65					DV2/DV2S		7,500	
DP	DISABLED					DV3/DV3S		10,00	
DV	DISABLED VET					DV4/DV4S		12,00	
DVHS	100% DISABLED								
DVHSS	DV SURVIVING								
*AVAILABLE AFTER NOVEMBER									

<b>EXEMPTIONS</b>										
		<b>Charlotte</b>	<b>Christine</b>	<b>Jourdanton</b>	<b>Lytle</b>	<b>Pleasanton</b>	<b>Poteet</b>	<b>FMLR</b>	<b>Atascosa County</b>	<b>Evergreen WD</b>
AB	Abatement	0	0	0	0	0	0	0	0	0
CH	Charitable	0	0	21,380	0	21,500	0	106,420	106,420	106,420
DP	Disability	0	0	0	0	0	0	0	0	13,943,137
DPS	Disabled Surviving Spouse	0	0		0	0	0	0	0	46,876
DV1	Disabled Veterans 10%-29%	14,500	0	77,000	27,000	148,000	17,000	781,550	792,253	792,253
DV1S	Disable Veteran Surviving Spouse 10%-	0	0	5,000	5,000	5,000	0	12,950	15,000	15,000
DV2	Disabled Veterans 30%-49%	0	24,000	54,000	43,500	114,000	31,500	771,892	777,190	777,190
DV2S	Disabled Veteran Surviving Spouse 30%-	0	0	0	7,500	0	0	7,500	7,500	7,500
DV3	Disabled Veterans 50%-69%	10,000	0	60,000	60,000	98,000	52,000	850,029	860,288	860,288
DV3S	Disabled Veteran Surviving Spouse 50%-	0	0	0	0	10,000	0	40,000	40,000	40,000
DV4	Disabled Veterans 70%-100%	72,000	12,000	150,980	96,420	551,370	162,160	3,596,803	3,645,297	3,645,297
DV4S	Disabled Veteran Surviving Spouse 70%-	0	0	24,000	0	94,290	0	267,704	272,430	272,430
DVHS	Disabled Veteran Homestead	667,309	52,899	2,356,860	1,699,032	6,845,844	1,106,570	35,129,086	39,101,320	39,101,320
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	0	87,912	112,838	515,372	0	1,829,931	2,197,570	2,197,570
EX	Exempt	45,930	82,670	16,106,790	4,297,02	19,686,970	603,450	54,096,662	54,096,662	54,096,662
EX (Prorated)	Exempt (Prorated)	0	0	0	0	0	8,674	11,801	11,801	11,801
EX-XG	Primarily Charitable functions	0	0	181,510	201,150	669,090	146,730	1,538,970	1,538,970	1,538,970
EX-XU	Misc. Exempt	0	0	0	0	75,000	0	2,546,890	2,546,890	2,546,890
EX-XV	Other Exempt	4,305,050	703,120	9,961,660	7,092,50	26,026,810	5,373,690	77,425,438	77,425,438	77,425,438
EX-XV (Prorated)	Exempt (Prorated)	1,549	0	4,212	0	303	0	42,850	42,850	42,850
EX366	HB366 Exempt	1,750	450	3,750	3,480	5,940	2,990	294,122	294,122	294,122
FRSS	First Responder Surviving Spouse	0	0	83,534	0	196,580	0	274,114	280,114	280,114
HS	Homestead	0	0	0	0	0	0	26,690,900	0	0
MASSS	Member Armed Services Surviving Spouse	0	0	0	0	0	0	82,730	85,730	85,730
OV65	Over 65	0	0	2,390,903	1,541,409	10,915,243	1,272,000	69,205,244	72,225,426	75,225,426
OV65S	OV65 Surviving Spouse	0	0	80,000	70,000	416,000	30,000	2,508,404	2,653,415	2,653,415
PC	Pollution Control	0	0	0	0	0	0	8,419,760	8,419,760	8,419,760
	<b>OTHER DEDUCTION</b>									
	Loss due to Ag Value	1,501,470	2,032,970	1,200,820	4,380,81	6,863,080	850,270	1,289,668,333		1,290,080,547
	Loss due to Homestead Cap	681,556	469,150	4,994,391	2,452,236	7,937,120	2,102,200	48,818,223	48,818,223	48,818,223

<b>EXEMPTIONS 2018</b>								
	<b>SCHOOLS</b>	<b>Charlotte</b>	<b>Jourdanton</b>	<b>Karnes City</b>	<b>Lytle</b>	<b>Pleasanton</b>	<b>Poteet</b>	<b>Somerset</b>
AB	Abatement	0	0	0	0	0	0	0
CH	Charitable	0	21,380	0	0	85,040	0	0
DP	Disability	291,684	531,501	0	488,191	1,664,661	1,077,550	898,681
DPS	Disabled Surviving Spouse	0	0	0	0	10,000	0	0
DV1	Disabled Veterans 10%-29%	14,500	115,010	0	99,000	282,320	107,847	116,571
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	5,000	0	0	0	0	0
DV2	Disabled Veterans 30%-49%	19,500	120,000	0	98,442	232,500	230,000	59,690
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	7,500	0	0	0
DV3	Disabled Veterans 50%-69%	10,000	107,542	0	112,000	272,000	166,616	0
DV3S	Disabled Veteran Surviving Spouse 50%-69%	10,000	0	0	0	20,000	10,000	0
DV4	Disabled Veterans 70%-100%	167,402	312,640	0	387,736	1,281,891	732,767	597,996
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	24,000	0	12,000	162,900	13,530	39,391
DVHS	Disabled Veteran Homestead	1,327,255	2,853,268	0	6,380,661	9,687,860	5,984,822	4,156,766
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	202,102	0	187,488	1,074,022	44,631	115,344
EX	Exempt	191,542	21,257,210	38,450	5,204,770	24,295,150	2,749,840	359,700
EX (Prorated)	Exempt (Prorated)	0	0	0	0	0	11,801	0
EX-XG	Primarily Charitable functions	0	181,510	0	201,150	669,090	487,220	0
EX-XU	Misc. Exempt	0	75,000	0	0	0	2,471,890	0
EX-XV	Other Exempt	5,071,032	12,602,541	1,401,802	9,393,520	29,134,953	18,677,000	1,144,590
EX-XV	Exempt (Prorated)	1,549	4,212	0	27,055	3,169	0	6,865
EX366	HB366 Exempt	55,739	150,858	48,888	3,070	95,128	4,058	2,060
FRSS	First Responders Surviving Spouse	0	58,534	0	0	171,580	0	0
HS	Homestead	10,756,852	30,074,235	550,000	23,967,794	85,413,345	40,340,051	22,922,292
MASS	Member Armed Services Surviving Spouse	0	0	0	60,730	0	0	0
OV65	Over 65	1,492,317	7,520,157	140,000	3,034,085	12,298,303	5,599,655	2,348,354
OV65S	OV65 Surviving Spouse	30,0000	252,154	20,000	104,650	500,050	162,838	80,997
PC	Pollution Control		5,976,610	0	0	2,443,150	0	
	<b>OTHER DEDUCTION FROM MARKET VALUE</b>							
	Loss due to Ag Value	173,934,405	257,756,502	33,406,776	52,652,714	479,085,967	262,776,226	30,299,958
	Loss due to Homestead Cap	1,005,977	7,877,229	84,474	6,763,593	17,341,245	8,956,139	6,791,141

<b>Protest and Notice Summary</b>			
	2016	2017	2018
No Show	24	0	69
Settled	418	289	156
Withdrawn	71	2	3
Pending	0	0	0
No Change	1,227	2,092	2,076
<b>Total</b>	<b>1,740</b>	<b>2,383</b>	<b>2,304</b>
% Inquires to Notices Mailed	6%	4%	5%
<b>Protest Filed</b>			
Cancelled/No Show	195	175	424
Settled	1,198	1,658	1,901
ARB Decision	48	17	82
Withdrawn	495	346	1,096
Pending Arbitration	0	0	1
No Change	87	88	284
<b>Total</b>	<b>2,023</b>	<b>2,284</b>	<b>3,788</b>
% Formal Protests to Notices Mailed	7%	4%	8%
<b>Notices Mailed</b>	<b>26,317</b>	<b>54,022</b>	<b>48,355</b>